



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 4

INSPECTIONS OF PREMISES AND OTHER PROPERTY

109 Power to mark assets and to record information

The powers under sections 103 to 106 include—

- (a) power to mark business assets, and anything containing business assets, for the purpose of indicating that they have been inspected, and
- (b) power to obtain and record information (whether electronically or otherwise) relating to the premises, property, assets and documents that have been inspected.

Commencement Information

11 S. 109 in force at 25.1.2018 by [S.I. 2018/33](#), [art. 2\(c\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 109.