



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 8

REVIEWS AND APPEALS

CHAPTER 2

REVIEWS

174 Time limit for requesting a review

- (1) Where a notice of request is given to WRA before the end of the relevant period, WRA must review the decision to which the notice relates.
- (2) Subject to subsection (3), the relevant period is—
 - (a) where the request relates to a decision to amend the person's tax return under section 45 while an enquiry is in progress, the period of 30 days beginning with the day on which WRA issues a closure notice informing the person that the enquiry is completed;
 - (b) where the request relates to a decision of any other kind, the period of 30 days beginning with the day on which WRA issues the notice informing the person of the decision.
- (3) Where the person—
 - (a) has entered into a settlement agreement in respect of the decision to which the request relates, but
 - (b) has subsequently given notice of withdrawal from the agreement under section 184(4),

the relevant period is the period of 30 days beginning with the day on which the notice of withdrawal is given.