



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 8

REVIEWS AND APPEALS

CHAPTER 2

REVIEWS

175 Late request for review

- (1) Where a person gives a notice of request to WRA after the relevant period—
 - (a) WRA may review the decision to which the notice relates, and
 - (b) must do so if it is satisfied that the person—
 - (i) had a reasonable excuse for not giving it during the relevant period, and
 - (ii) subsequently gave it to WRA without unreasonable delay.
- (2) WRA must issue a notice to the person indicating whether or not it will review the decision.
- (3) Where WRA issues a notice indicating that it will not review the decision, the person may apply to the tribunal for a direction requiring WRA to carry out the review.
- (4) The tribunal may give such a direction, and must do so if it is satisfied that the applicant—
 - (a) had a reasonable excuse for not giving the notice of request to WRA during the relevant period,
 - (b) subsequently gave it to WRA without unreasonable delay, and then
 - (c) applied to the tribunal without unreasonable delay.

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 175. (See end of Document for details)

(5) In this section, “the relevant period” has the same meaning as in section 174.

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Commencement Information

II S. 175 in force at 25.1.2018 by [S.I. 2018/33](#), **art. 2(i)**

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 175.