



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 8

### REVIEWS AND APPEALS

#### CHAPTER 2

##### REVIEWS

#### **176 Carrying out a review**

- (1) The nature and extent of the review are to be such as appear appropriate to WRA in the circumstances.
- (2) For the purpose of subsection (1), WRA must, in particular, have regard to steps taken before the beginning of the review—
  - (a) by WRA in reaching the decision, and
  - (b) by any person in seeking to resolve disagreement about the decision.
- (3) The review must take account of any representations made by the person who gave the notice of request at a stage which gives WRA a reasonable opportunity to consider them.
- (4) The review may conclude that WRA's decision is to be—
  - (a) affirmed,
  - (b) varied, or
  - (c) cancelled.
- (5) WRA must issue notice of the conclusions of the review to the person who gave the notice of request—

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**Changes to legislation:** There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 176. (See end of Document for details)

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- (a) within the period of 45 days beginning with the day on which WRA received the notice of request, or
  - (b) within such other period as WRA and the person may agree.
- (6) But where the tribunal directs WRA to carry out a review, WRA must issue notice of the conclusions of the review—
- (a) within the period of 45 days beginning with the day on which the tribunal gave the direction, or
  - (b) within such other period as WRA and the person may agree.
- (7) If WRA fails to issue notice in accordance with subsection (5) or (6)—
- (a) the review is deemed to have concluded that WRA's decision is to be upheld, and
  - (b) WRA must issue notice of that to the person who gave the notice of request.

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**Commencement Information**

**II** S. 176 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 176.