



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 10

FINAL PROVISIONS

190 Issue of notices by WRA

- (1) This section applies where a provision of this Act, or of regulations made under it, authorises or requires WRA to issue a notice to a person (whether the expression “issue” or any other expression is used) (but see subsection (9)).
- (2) The notice may be issued to the person—
 - (a) by being delivered personally to the person,
 - (b) by leaving it at the person's proper address,
 - (c) by being sent by post to the person's proper address, or
 - (d) where subsection (3) applies, by sending it electronically to an address provided for that purpose.
- (3) This subsection applies where the person to whom the notice is to be issued has agreed in writing that it may be sent electronically.
- (4) For the purposes of subsection (2)(a), a notice may be delivered personally to a body corporate by giving it to the secretary or clerk of that body.
- (5) Where WRA issues a notice in the manner mentioned in subsection (2)(b), the notice is to be treated as having been received at the time it was left at the person's proper address unless the contrary is shown.
- (6) For the purposes of subsection (2)(b) and (c), the proper address of a person is—
 - (a) in the case of a body corporate, the address of the registered or principal office of the body;

Status: Point in time view as at 26/04/2016. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 190. (See end of Document for details)

- (b) in the case of a person acting in his or her capacity as a partner in a partnership, the address of the principal office of the partnership;
 - (c) in any other case, the last known address of the person.
- (7) Where WRA issues a notice in the manner mentioned in subsection (2)(c) by sending it to an address in the United Kingdom, the notice is to be treated as having been received 48 hours after it is sent unless the contrary is shown.
- (8) Where WRA issues a notice in the manner mentioned in subsection (2)(d), the notice is to be treated as having been received 48 hours after it is sent unless the contrary is shown.
- (9) This section does not apply to any notice that WRA may—
- (a) provide to a person under section 103(4) or 105(3), or
 - (b) give to the tribunal.
- (10) In this section “notice” includes a copy of a notice.

Status:

Point in time view as at 26/04/2016. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 190.