



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 10

### FINAL PROVISIONS

#### **191 Giving notices and other documents to WRA**

- (1) This section applies where a provision of this Act or of regulations made under it requires or permits a person to give a notice or other document to WRA (whether the expression “give” or any other expression is used) (but see subsection (4)).
- (2) The document must—
  - (a) be in such form,
  - (b) contain such information, and
  - (c) be given in such manner,as may be specified by WRA.
- (3) But subsection (2) is subject to any different provision made in or under this Act.
- (4) This section does not apply to any document given to WRA by the Welsh Ministers or the tribunal.