
WELSH STATUTORY INSTRUMENTS

2018 No. 88

The Tax Collection and Management (Reimbursement Arrangements) (Wales) Regulations 2018

Reimbursement arrangements – provisions to be included

4. The provisions referred to in regulation 3(a) are that—
 - (a) reimbursement for which the arrangements provide will be completed by no later than 90 days after the repayment to which it relates;
 - (b) no deduction will be made from the relevant amount by way of fee or charge (howsoever expressed or effected);
 - (c) reimbursement will be made only in cash or by cheque or, with the agreement of the claimant, by electronic transfer;
 - (d) any part of the relevant amount that is not reimbursed by the time mentioned in paragraph (a) will be repaid by the claimant to WRA;
 - (e) any interest paid by WRA on any relevant amount repaid by it will also be treated by the claimant in the same way as the relevant amount falls to be treated under paragraphs (a) and (b); and
 - (f) the claimant will keep the records described in regulation 6.