

*These notes refer to the Tax Collection and Management (Wales)
Act 2016 (c.6) which received Royal Assent on 25 April 2016*

TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 10 – Final Provisions

Section 190 – Issue of notices

229. This section applies where a provision of the Act or any subsequent regulations made under it after enactment, authorises or requires the WRA to issue a notice to a person. The section states how a notice may be issued and how a notice is to be treated as having been received in different circumstances. The section also provides a definition for a “proper address”.