



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 8

REVIEWS AND APPEALS

CHAPTER 2

REVIEWS

173 Requesting a review

- (1) A request to review an appealable decision must be made by giving a notice (a “notice of request”) to WRA.
- (2) A notice of request must set out the grounds for review.
- (3) But a person may not give a notice of request if subsection (4), (5) or (6) applies.
- (4) This subsection applies where—
 - (a) the decision which the person wishes WRA to review is a decision to amend the person’s tax return under section 45 while an enquiry is in progress, and
 - (b) the enquiry has not yet been completed.
- (5) This subsection applies where the person has appealed to the tribunal against the decision and the appeal has not been withdrawn.
- (6) This subsection applies where the person—
 - (a) has entered into a settlement agreement in relation to the decision which the person wishes WRA to review, and
 - (b) has not given notice of withdrawal from the agreement under section 184(4).

Status: This is the original version (as it was originally enacted).

- (7) This section does not prevent an appealable decision from being dealt with in accordance with section 184.

174 Time limit for requesting a review

- (1) Where a notice of request is given to WRA before the end of the relevant period, WRA must review the decision to which the notice relates.
- (2) Subject to subsection (3), the relevant period is—
- (a) where the request relates to a decision to amend the person’s tax return under section 45 while an enquiry is in progress, the period of 30 days beginning with the day on which WRA issues a closure notice informing the person that the enquiry is completed;
 - (b) where the request relates to a decision of any other kind, the period of 30 days beginning with the day on which WRA issues the notice informing the person of the decision.
- (3) Where the person—
- (a) has entered into a settlement agreement in respect of the decision to which the request relates, but
 - (b) has subsequently given notice of withdrawal from the agreement under section 184(4),
- the relevant period is the period of 30 days beginning with the day on which the notice of withdrawal is given.

175 Late request for review

- (1) Where a person gives a notice of request to WRA after the relevant period—
- (a) WRA may review the decision to which the notice relates, and
 - (b) must do so if it is satisfied that the person—
 - (i) had a reasonable excuse for not giving it during the relevant period, and
 - (ii) subsequently gave it to WRA without unreasonable delay.
- (2) WRA must issue a notice to the person indicating whether or not it will review the decision.
- (3) Where WRA issues a notice indicating that it will not review the decision, the person may apply to the tribunal for a direction requiring WRA to carry out the review.
- (4) The tribunal may give such a direction, and must do so if it is satisfied that the applicant —
- (a) had a reasonable excuse for not giving the notice of request to WRA during the relevant period,
 - (b) subsequently gave it to WRA without unreasonable delay, and then
 - (c) applied to the tribunal without unreasonable delay.
- (5) In this section, “the relevant period” has the same meaning as in section 174.

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—
 - (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.

177 Effect of conclusions of review

- (1) Where WRA issues notice under section 176(5), (6) or (7) in relation to a review—
 - (a) the conclusions in the notice are to be treated as if the tribunal had determined an appeal against the decision to which the notice relates in the manner set out in the conclusions, but
 - (b) the conclusions are not to be treated as a decision of the tribunal for the purposes of sections 9 to 13 of the [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#) (review of decisions and appeals against decisions).
- (2) But subsection (1) does not apply if, or to the extent that—
 - (a) WRA and the person subsequently enter into a settlement agreement in relation to the decision to which the notice relates, or
 - (b) the tribunal subsequently determines an appeal made against the decision to which the notice relates.