



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This subsection applies where the person has appealed to the tribunal against the decision and the appeal has not been withdrawn.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).

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 173. (See end of Document for details)

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

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Commencement Information

I1 S. 173 in force at 25.1.2018 by [S.I. 2018/33](#), **art. 2(i)**

Changes to legislation:

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