



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 8

REVIEWS AND APPEALS

CHAPTER 2

REVIEWS

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—

Status: This is the original version (as it was originally enacted).

- (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.