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WELSH STATUTORY INSTRUMENTS

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**2018 No. 88**

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

**Undertakings**

7.—(1) The undertakings referred to in regulation 3(b) must be given to WRA by the claimant before or at the time at which the claimant makes the claim for which the reimbursement arrangements have been made.

(2) The undertakings must be in writing, be signed and dated by the claimant, and be to the effect that—

- (a) at the date of the undertakings the claimant is able to identify the names and addresses of those customers whom the claimant has reimbursed or whom the claimant intends to reimburse;
- (b) the claimant will apply the whole of the relevant amount, without any deduction by way of fee or charge or otherwise, to the reimbursement of such customers no later than 90 days after the claimant's receipt of that amount (except insofar as the claimant has already so reimbursed them);
- (c) the claimant will apply any interest paid to the claimant on the relevant amount wholly to the reimbursement of such customers no later than 90 days after the claimant's receipt of that interest;
- (d) the claimant will repay to WRA without demand the whole or such part of the relevant amount repaid to the claimant or of any interest paid to the claimant as the claimant fails to apply in accordance with the undertakings mentioned in sub-paragraphs (b) and (c), within 30 days of the end of the period of 90 days referred to in those sub-paragraphs; and
- (e) the claimant will keep the records described in regulation 6.

(3) The claimant must submit to WRA an amended undertaking (to reflect the amendment) within 14 days of—

- (a) the claimant amending a claim under section 71(1) of the Act; or
- (b) WRA amending a claim under section 75(2)(b) of the Act.