



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 8

### REVIEWS AND APPEALS

#### CHAPTER 4

##### MISCELLANEOUS AND SUPPLEMENTARY

###### *Consequences of reviews and appeals*

#### **183 Disposal of reviews and appeals in respect of information notices**

- (1) Where the conclusions of a review under section 176 affirm or vary a decision to issue an information notice or a requirement in such a notice, the person to whom the notice was issued must comply with the notice or requirement (as affirmed or varied) within such period as WRA may specify.
- (2) Where the tribunal affirms or varies a decision to issue an information notice or include a requirement in such a notice, the person to whom the notice was issued must comply with the notice or requirement (as affirmed or varied)—
  - (a) within the period specified by the tribunal, or
  - (b) if the tribunal does not specify a period, within such period as WRA may specify.