Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 8

REVIEWS AND APPEALS

CHAPTER 3

APPEALS

178 Making an appeal

(1) An appeal against an appealable decision must be made to the tribunal.

(2) But a person may not make an appeal to the tribunal if subsection (3), (4) or (5) applies.

(3) This subsection applies where—

(a) the decision which the person wishes to appeal against is a decision of WRA 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.

(4) This subsection applies where—

(a) the person has given WRA notice of a request under section 173 for a review of the decision which the person wishes to appeal against, and

(b) the period within which WRA must issue notice of the conclusions of the review under section 176(5) has not yet ended.

(5) This subsection applies where the person—

(a) has entered into a settlement agreement in relation to the decision which the person wishes to appeal against, 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 178. (See end of Document for details)*

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

Commencement Information

I1 S. 178 in force at 25.1.2018 by S.I. 2018/33, **art. 2(i)**

Changes to legislation:
There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 178.