

SCHEDULE 23

AMENDMENTS TO THE TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

65 After section 183 insert—

“183A Suspension of repayment pending further appeal

- (1) This section applies where—
- (a) on an appeal against an appealable decision, the tribunal determines that an amount of devolved tax paid by a person is to be repaid by WRA, and
 - (b) WRA applies under section 11(4) or 13(4) of TCEA for permission to make a further appeal.
- (2) When applying for permission WRA may request the tribunal’s permission to postpone repayment of the amount until—
- (a) the further appeal is determined, or
 - (b) WRA obtains adequate security for the amount.
- (3) The relevant tribunal or court must grant WRA’s request if it—
- (a) gives permission for the further appeal to proceed, and
 - (b) thinks that granting the request is necessary to protect the revenue.
- (4) If permission to make a further appeal is not given—
- (a) by the First-tier Tribunal on an application under section 11(4)(a) of TCEA, or
 - (b) by the Upper Tribunal on an application under section 13(4)(a) of that Act,
- the fact that WRA made a request under subsection (2) when making the application for permission does not prevent WRA from making another request under that subsection if WRA applies for permission to make a further appeal under section 11(4)(b) or 13(4)(b) of TCEA.
- (5) But otherwise, the decision of the relevant tribunal or court on a request under subsection (2) is final.
- (6) In this section—
- “relevant tribunal or court” (*“tribiwnlys neu lys berthnasol”*) means whichever of the following WRA applies to for permission to make a further appeal—
- (a) the First-tier Tribunal;
 - (b) the Upper Tribunal;
 - (c) the relevant appellate court;
- “relevant appellate court” (*“llys apeliadol perthnasol”*) means the court specified as such under section 13(11) of TCEA.”