



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 8

REVIEWS AND APPEALS

CHAPTER 1

INTRODUCTORY

Overview

171 Overview of Part

- (1) This Part makes provision for reviews of and appeals against certain decisions made by WRA, including provision about—
 - (a) the decisions which are appealable decisions,
 - (b) the right to request WRA to review appealable decisions,
 - (c) the duty of WRA to carry out reviews on request,
 - (d) the effect of review conclusions,
 - (e) the right to appeal to the tribunal against appealable decisions, whether following review or otherwise, and
 - (f) the duty of the tribunal to determine those appeals.
- (2) This Part also makes provision for disputes relating to appealable decisions to be settled by agreement.

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, PART 8. (See end of Document for details)

Appealable decisions

172 Appealable decisions

- (1) A person to whom an appealable decision applies—
- (a) may request a review of the decision (subject to subsection (4)), and
 - (b) may appeal against the decision,
- in accordance with the following provisions of this Part.
- (2) The following decisions by WRA are appealable decisions—
- (a) a decision which affects whether a person is chargeable to a devolved tax;
 - (b) a decision which affects the amount of a devolved tax to which a person is chargeable;
 - (c) a decision which affects the day by which an amount of a devolved tax must be paid;
 - (d) a decision about a penalty relating to a devolved tax;
 - (e) a decision to issue an information notice or to include a particular requirement in such a notice.
 - [^{F1}(f) a decision to issue a notice under paragraph 14 of Schedule 16 to LTTA (recovery of group relief: notice requiring payment by another group company or controlling director);
 - (g) a decision to issue a notice under paragraph 9 of Schedule 17 to that Act (recovery of reconstruction or acquisition relief: notice requiring payment by another group company or controlling director);]
 - [^{F2}(h) a decision relating to the method to be used by the operator of an authorised landfill site to determine the weight of material for the purposes of landfill disposals tax;]
 - [^{F3}(i) a decision relating to the registration of a person for the purposes of landfill disposals tax;]
 - [^{F4}(j) a decision relating to the designation of a non-disposal area for the purposes of landfill disposals tax;]
 - [^{F5}(k) a decision relating to the designation of a group of bodies corporate for the purposes of landfill disposals tax;]
 - [^{F6}(l) a decision relating to a tax credit in respect of landfill disposals tax.]
- [^{F7}(2A) In subsection (2), “operator”, “authorised landfill site”, “registration” and “non-disposal area” have the same meanings as in LDTA.]
- (3) But the following decisions are not appealable decisions—
- (a) a decision to issue a notice of enquiry under section 43 or 74;
 - (b) a decision to issue—
 - (i) a taxpayer notice, or
 - (ii) a third party notice to which section 90(3) applies;
 - (c) a decision to include a particular requirement in—
 - (i) a taxpayer notice, or
 - (ii) a third party notice to which section 90(3) applies.
- (4) Where the tribunal has approved the issuing of an information notice, a person may not request a review of WRA's decision to issue the notice.

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- (5) Where a review may be requested, or an appeal made, in respect of a decision to issue an information notice or include a requirement in such a notice, it may be requested or made only on the following grounds—
- (a) that it is unreasonable to require the person to whom the notice was issued to comply with the notice or requirement;
 - (b) that a provision of sections 97 to 102 prevents the notice from requiring the person to provide the information or produce the document;
 - (c) in the case of an identification notice issued under section 92 or a debtor contact notice issued under section 93, that condition 4 of that section has not been met.
- (6) In the case of a decision to issue an information notice or to include a particular requirement in such a notice, the person to whom the decision applies for the purposes of subsection (1) is the person to whom the notice was issued.
- (7) The Welsh Ministers may by regulations—
- (a) modify this section to—
 - (i) add a decision to subsection (2) or (3);
 - (ii) vary the description of a decision in either of those subsections;
 - (iii) remove a decision from either of those subsections;
 - (b) amend this Part in order to make provision about the grounds on which a review may be requested, or an appeal made, in respect of an appealable decision.

Textual Amendments

- F1** S. 172(2)(f)(g) inserted (1.4.2018) by Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 1), s. 81(2)(3), **Sch. 23 para. 62**; S.I. 2018/34, art. 3
- F2** S. 172(2)(h) inserted (25.1.2018) by Landfill Disposals Tax (Wales) Act 2017 (anaw 3), **ss. 24, 97(2)**; S.I. 2018/35, art. 2(d)
- F3** S. 172(2)(i) inserted (25.1.2018) by Landfill Disposals Tax (Wales) Act 2017 (anaw 3), **ss. 38, 97(2)**; S.I. 2018/35, art. 2(l)
- F4** S. 172(2)(j) inserted (25.1.2018) by Landfill Disposals Tax (Wales) Act 2017 (anaw 3), **ss. 58, 97(2)**; S.I. 2018/35, art. 2(r)
- F5** S. 172(2)(k) inserted (25.1.2018) by Landfill Disposals Tax (Wales) Act 2017 (anaw 3), **ss. 80, 97(2)**; S.I. 2018/35, art. 2(w)
- F6** S. 172(2)(l) inserted (1.4.2018) by The Landfill Disposals Tax (Administration) (Wales) Regulations 2018 (S.I. 2018/101), reg. 1(2), **Sch. para. 43**
- F7** S. 172(2A) inserted (25.1.2018) by Landfill Disposals Tax (Wales) Act 2017 (anaw 3), s. 97(2), **Sch. 4 para. 16**; S.I. 2018/35, art. 2(z)(ii)

Commencement Information

- I1** S. 172 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, PART 8. (See end of Document for details)

CHAPTER 2

REVIEWS

173 Requesting a review

- (1) A request to review an appealable decision must be made by giving a notice (a “notice of request”) to WRA.
- (2) A notice of request must set out the grounds for review.
- (3) But a person may not give a notice of request if subsection (4), (5) or (6) applies.
- (4) This subsection applies where—
 - (a) the decision which the person wishes WRA to review is a decision 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.
- (5) This subsection applies where the person has appealed to the tribunal against the decision and the appeal has not been withdrawn.
- (6) This subsection applies where the person—
 - (a) has entered into a settlement agreement in relation to the decision which the person wishes WRA to review, and
 - (b) has not given notice of withdrawal from the agreement under section 184(4).
- (7) This section does not prevent an appealable decision from being dealt with in accordance with section 184.

Commencement Information

I2 S. 173 in force at 25.1.2018 by [S.I. 2018/33](#), [art. 2\(i\)](#)

174 Time limit for requesting a review

- (1) Where a notice of request is given to WRA before the end of the relevant period, WRA must review the decision to which the notice relates.
- (2) Subject to subsection (3), the relevant period is—
 - (a) where the request relates to a decision to amend the person's tax return under section 45 while an enquiry is in progress, the period of 30 days beginning with the day on which WRA issues a closure notice informing the person that the enquiry is completed;
 - (b) where the request relates to a decision of any other kind, the period of 30 days beginning with the day on which WRA issues the notice informing the person of the decision.
- (3) Where the person—
 - (a) has entered into a settlement agreement in respect of the decision to which the request relates, but
 - (b) has subsequently given notice of withdrawal from the agreement under section 184(4),

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the relevant period is the period of 30 days beginning with the day on which the notice of withdrawal is given.

Commencement Information

I3 S. 174 in force at 25.1.2018 by [S.I. 2018/33, art. 2\(i\)](#)

175 Late request for review

- (1) Where a person gives a notice of request to WRA after the relevant period—
 - (a) WRA may review the decision to which the notice relates, and
 - (b) must do so if it is satisfied that the person—
 - (i) had a reasonable excuse for not giving it during the relevant period, and
 - (ii) subsequently gave it to WRA without unreasonable delay.
- (2) WRA must issue a notice to the person indicating whether or not it will review the decision.
- (3) Where WRA issues a notice indicating that it will not review the decision, the person may apply to the tribunal for a direction requiring WRA to carry out the review.
- (4) The tribunal may give such a direction, and must do so if it is satisfied that the applicant—
 - (a) had a reasonable excuse for not giving the notice of request to WRA during the relevant period,
 - (b) subsequently gave it to WRA without unreasonable delay, and then
 - (c) applied to the tribunal without unreasonable delay.
- (5) In this section, “the relevant period” has the same meaning as in section 174.

Commencement Information

I4 S. 175 in force at 25.1.2018 by [S.I. 2018/33, art. 2\(i\)](#)

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,

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- (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—
- (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.

Commencement Information

I5 S. 176 in force at 25.1.2018 by [S.I. 2018/33](#), [art. 2\(i\)](#)

177 Effect of conclusions of review

- (1) Where WRA issues notice under section 176(5), (6) or (7) in relation to a review—
- (a) the conclusions in the notice are to be treated as if the tribunal had determined an appeal against the decision to which the notice relates in the manner set out in the conclusions, but
 - (b) the conclusions are not to be treated as a decision of the tribunal for the purposes of sections 9 to 13 of the Tribunals, Courts and Enforcement Act 2007 (c. 15) (review of decisions and appeals against decisions).
- (2) But subsection (1) does not apply if, or to the extent that—
- (a) WRA and the person subsequently enter into a settlement agreement in relation to the decision to which the notice relates, or
 - (b) the tribunal subsequently determines an appeal made against the decision to which the notice relates.

Commencement Information

I6 S. 177 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, PART 8. (See end of Document for details)

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

Commencement Information

I7 S. 178 in force at 25.1.2018 by [S.I. 2018/33](#), [art. 2\(i\)](#)

179 Time limit for making an appeal

- (1) An appeal must be made to the tribunal before the end of the relevant period.
- (2) Subject to subsections (3) and (4), the relevant period is—
 - (a) where the appeal relates to a decision to amend the appellant's tax return under section 45 while an enquiry is in progress, the period of 30 days beginning with the day on which WRA issues a closure notice informing the appellant that the enquiry is completed;
 - (b) where the appeal relates to a decision of any other kind, the period of 30 days beginning with the day on which WRA issues the notice informing the appellant of the decision.
- (3) Subject to subsection (4), where WRA has reviewed the decision to which the appeal relates, the relevant period is the period of 30 days beginning with the day on which notice is issued to the appellant under section 176(5), (6) or (7) in relation to the review.

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- (4) Where the appellant has entered into a settlement agreement in relation to the decision to which the appeal relates but has subsequently given notice of withdrawal from the agreement under section 184(4), the relevant period is—
- (a) the period of 30 days beginning with the day on which the notice of withdrawal is given, or
 - (b) if later, the relevant period applicable under subsection (3).

Commencement Information

I8 S. 179 in force at 25.1.2018 by [S.I. 2018/33, art. 2\(i\)](#)

180 Making a late appeal

- (1) An appeal may be made to the tribunal after the relevant period if the tribunal gives permission.
- (2) In this section, “the relevant period” has the same meaning as in section 179.

Commencement Information

I9 S. 180 in force at 25.1.2018 by [S.I. 2018/33, art. 2\(i\)](#)

181 Determining an appeal

- (1) If an appeal against an appealable decision is made to the tribunal in accordance with section 179 or 180 (and not withdrawn), the tribunal must determine the appeal.
- (2) The tribunal may determine that the appealable decision is to be—
 - (a) affirmed,
 - (b) varied, or
 - (c) cancelled.

Commencement Information

I10 S. 181 in force at 25.1.2018 by [S.I. 2018/33, art. 2\(i\)](#)

[^{F8}CHAPTER 3A

PAYMENT AND RECOVERY OF DEVOLVED
 TAX [^{F9}ETC] SUBJECT TO REVIEW OR APPEAL

Textual Amendments

- F8** Pt. 8 Ch. 3A inserted (1.4.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\), s. 81\(2\)\(3\), Sch. 23 para. 63](#); [S.I. 2018/34, art. 3](#)
- F9** Word in Pt. 8 Ch. 3A heading inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\), reg. 1\(2\), Sch. para. 44](#)

181A Review or appeal not to affect requirement to pay

The fact that a person to whom an appealable decision applies has—

- (a) requested a review of the decision, or
- (b) appealed against it,

does not affect any requirement on the person to pay an amount of devolved tax (and interest on that amount).

181B Postponement requests

(1) This section applies where a person—

- (a) gives a notice of request to review an appealable decision, or
- (b) makes an appeal against such a decision.

(2) If the person thinks that an excessive amount of devolved tax has been charged on the person in consequence of the decision, the person may make a request to WRA to postpone the recovery of the amount of devolved tax that the person thinks is excessive (and interest on that amount) (a “postponement request”).

(3) A postponement request must specify—

- (a) the amount of devolved tax in respect of which the request is made, ^{F10} ...
- (b) the reasons why the person making the request thinks the amount is excessive [^{F11}, and
- (c) where the request relates to an amount of landfill disposals tax, the reasons why the person making the request thinks that recovery of the amount (and interest on that amount) would cause the person financial hardship.]

(4) If WRA

- [thinks that the person making the postponement request has reasonable grounds for thinking that the amount of devolved tax to which the request relates is excessive, [^{F13} and
- (b) where the request relates to an amount of landfill disposals tax, has reason to believe that recovery of the amount (and interest on that amount) would cause the person financial hardship,]

WRA may grant the postponement request.

(5) If WRA

- [thinks that it is only in respect of part of the amount that the person has reasonable grounds for thinking the amount is excessive [^{F15}, or
- (b) where the request relates to an amount of landfill disposals tax, has reason to believe that it is only in respect of part of the amount (and interest on that part) that recovery would cause the person financial hardship,

WRA may grant the request in respect of such part of the amount as it thinks appropriate.]

(6) WRA may make the grant of the postponement request (in whole or in part) conditional on the provision of adequate security.

(7) WRA must issue a notice of its decision to the person who made the postponement request.

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Textual Amendments

- F10** Word in s. 181B(3) omitted (1.4.2018) by virtue of [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), [ss. 44\(2\)\(a\), 97\(2\)](#); S.I. 2018/35, art. 3
- F11** S. 181B(3)(c) and word inserted (1.4.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), [ss. 44\(2\)\(b\), 97\(2\)](#); S.I. 2018/35, art. 3
- F12** Words ins. 181B(4) renumbered as s. 181B(4)(a) (1.4.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), [ss. 44\(3\)\(a\), 97\(2\)](#); S.I. 2018/35, art. 3
- F13** S. 181B(4)(b) and word inserted (1.4.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), [ss. 44\(3\)\(b\), 97\(2\)](#); S.I. 2018/35, art. 3
- F14** Words in s. 181B(5) renumbered as s. 181B(5)(a) (1.4.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), [ss. 44\(4\)\(a\), 97\(2\)](#); S.I. 2018/35, art. 3
- F15** Words in s. 181B(5) substituted (1.4.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), [ss. 44\(4\)\(b\), 97\(2\)](#); S.I. 2018/35, art. 3

181C Time limit for making a postponement request

- (1) A postponement request connected to a review must be made by giving notice of the request to WRA before the end of the period specified in section 174 for requesting the review.
- (2) But if a late request for a review is made under section 175, the postponement request must be made at the same time as the late request.
- (3) A postponement request connected to an appeal must be made by giving notice to WRA before the end of the period specified in section 179 for making the appeal.
- (4) But if the tribunal gives permission under section 180 for a late appeal to be made, the postponement request must be made at the same time as permission is sought for the late appeal.
- (5) Subsections (1) and (3) are subject to section 181D.

181D Late postponement request

- (1) Where a person—
 - (a) requests a review before the end of the period specified in section 174, and
 - (b) makes a postponement request connected to the review after the end of that period,
 WRA may consider the postponement request only if it is satisfied that the conditions in subsection (3) are met.
- (2) Where a person—
 - (a) makes an appeal before the end of the period specified in section 179, and
 - (b) makes a postponement request connected to the appeal after the end of that period,
 WRA may consider the postponement request only if it is satisfied that the conditions in subsection (3) are met.
- (3) The conditions are that the person making the postponement request —
 - (a) had a reasonable excuse for not making the request during the period specified in section 174 or 179, as the case may be, and

- (b) subsequently made the request without unreasonable delay.

181E Application for tribunal review of decision on a postponement request

- (1) A person who makes a postponement request may, within the period of 30 days beginning with the date WRA issues the notice of its decision on the request, apply to the tribunal for a review of WRA's decision.
- (2) The tribunal may determine that WRA's decision is to be—
- (a) affirmed,
 - (b) cancelled, or
 - (c) replaced by another decision that WRA could have made.

181F Variation after postponement request granted

- (1) This section applies where—
- (a) a postponement request has been granted by WRA or the tribunal,
 - (b) there is a subsequent change in circumstances, and
 - (c) in consequence of that change, either WRA or the person who made the request thinks—
 - (i) that the amount of devolved tax in respect of which the request was granted should be varied;
 - (ii) where the grant of the request is conditional on the provision of adequate security, that the condition should be varied.
- (2) Either party may seek the agreement of the other by issuing a notice to the other party specifying the proposed variation.
- (3) If an agreement is reached, WRA must issue a notice to the person confirming the variation.
- (4) The variation has effect from the date WRA issues the notice under subsection (3).
- (5) If no agreement is reached within the period of 21 days beginning with the date the notice is issued under subsection (2), either party may apply to the tribunal for a determination.
- (6) The tribunal may determine such an application by—
- (a) confirming the proposed variation,
 - (b) refusing the proposed variation, or
 - (c) making such other variation as the tribunal thinks appropriate.

181G Effect of postponement

- (1) WRA must not take any action to recover a postponed amount during the postponement period.
- (2) A postponed amount means—
- (a) an amount of devolved tax specified in a postponement request (unless the request is a late request made in accordance with section 181C(2) or (4) or section 181D), or

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- (b) an amount of devolved tax in respect of which a postponement request is granted by WRA or the tribunal.
- (3) In the case of a postponed amount falling within subsection (2)(a), the postponement period for the amount—
 - (a) begins with the day on which the postponement request is made, and
 - (b) ends—
 - (i) if the request is granted, with the day on which it is granted,
 - (ii) if the request is not granted and no application is made to the tribunal for a review of that decision, with the first day after the end of the period for making such an application, or
 - (iii) if the request is not granted and an application is made to the tribunal for a review of that decision, with the day on which the tribunal makes its determination.
- (4) In the case of a postponed amount falling within subsection (2)(b) the postponement period for the amount—
 - (a) begins with the date on which the postponement request is granted by WRA or the tribunal, and
 - (b) ends—
 - (i) if the postponement request was made in connection with a review of an appealable decision, with the day on which WRA issues a notice of the conclusions of the review, or
 - (ii) if the postponement request was made in connection with an appeal against an appealable decision, with the day on which the tribunal determines the appeal.
- (5) Where a postponed amount falling within subsection (2)(b) is varied under section 181F, the varied amount is to be treated as the postponed amount from the date of the variation.
- (6) In this section, references to a postponement request being granted include cases where the request is granted in part.

181H Postponement requests relating to further appeals

- (1) Where a person makes (in accordance with TCEA) a further appeal against the tribunal's determination of an appeal against an appealable decision, sections 181B, 181C, 181E, 181F and 181G apply to the further appeal as they apply to an appeal, but as if the following modifications were made.
- (2) Section 181B has effect as if for subsections (3), (4) and (5), there were substituted—
 - “(3) A postponement request must specify—
 - (a) the amount of devolved tax in respect of which the request is made,
 - (b) the reasons why the person making the request thinks the amount is excessive, and
 - (c) the reasons why the person thinks that recovery of the amount (and interest on the amount) would cause the person serious financial hardship.
 - (4) If WRA—

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- (a) thinks that the person making the postponement request has reasonable grounds for thinking that the amount of devolved tax to which the request relates is excessive, and
- (b) has reason to believe that recovery of the amount (and interest on the amount) would cause the person serious financial hardship,

WRA may grant the request.

(5) But if WRA—

- (a) thinks that it is only in respect of part of the amount that the person has reasonable grounds for thinking that the amount is excessive, or
- (b) has reason to believe that it is only in respect of part of the amount (and interest on that part) that recovery would cause the person serious financial hardship,

WRA may grant the request in respect of such part of the amount as it thinks appropriate.”

(3) Section 181C has effect as if—

- (a) in subsection (3), for ““before the end of the period specified in section 179 for making the appeal”” there were substituted “on or before the day on which the further appeal is made”, and
- (b) subsection (4) were omitted.

(4) Section 181F has effect as if, in subsection (1), for paragraph (a) there were substituted—

- “(a) a postponement request has been granted by—
 - (i) the Upper Tribunal where the request relates to a further appeal made under section 11 of TCEA, or
 - (ii) the relevant appellate court specified under subsection (11) of section 13 of TCEA where the request relates to a further appeal made under that section,”

(5) Section 181G has effect as if—

- (a) in subsection (2)(a) the words ““(unless the request is a late request made in accordance with section 181C(2) or (4) or section 181D)”” were omitted, and
- (b) for subsection (4)(b) there were substituted—
 - “(b) ends on the day on which the further appeal is determined.”.

(6) The references in sections 181E(1) and (2), 181F(5) and (6) and 181G(2), (3) and (4) to ““the tribunal”” are to be read as references to—

- (a) the Upper Tribunal in a case where the further appeal is made under section 11 of TCEA, or
- (b) the relevant appellate court specified under subsection (11) of section 13 of TCEA in a case where the further appeal is made under that section.

181I No further appeal or review of tribunal decisions relating to postponement requests

(1) In section 11(5) of TCEA (decisions excluded from right of appeal to Upper Tribunal), after paragraph (cb) (as inserted by section 116(1) of this Act) insert—

- “(cc) any decision of the First-tier Tribunal under section 181E or 181F of that Act (appeals relating to postponement requests),”.

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- (2) In section 13(8) of TCEA (decisions excluded from right of appeal to Court of Appeal etc.), after paragraph (bb) (as inserted by section 116(2) of this Act) insert—
- “(bc) any decision of the Upper Tribunal under section 181E or 181F of that Act (appeals relating to postponement requests).”.]

[^{F16}181J. Application of this Chapter to amounts payable in respect of tax credit

- (1) This Chapter applies to the payment and recovery of amounts relating to tax credits—
- (a) as if references to an amount of devolved tax (including amounts of landfill disposals tax) were references to an amount payable in respect of a tax credit,
 - (b) as if references to interest on an amount of devolved tax were references to interest on an amount payable in respect of a tax credit, and
 - (c) as if references to devolved tax being charged or chargeable on a person were references to an amount being payable by a person in respect of a tax credit.]

Textual Amendments

F16 S. 181J inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), [Sch. para. 45](#)

CHAPTER 4

MISCELLANEOUS AND SUPPLEMENTARY

Consequences of reviews and appeals

182 Payment of penalties in the event of a review or appeal

- (1) This section applies to a decision relating to a penalty to which a person may be liable.
- (2) Where WRA carries out a review in respect of the decision, [^{F17}the normal penalty payment date] does not apply to any amount of penalty that is disputed (a “disputed amount”).
- (3) Where the review concludes that a disputed amount is payable, the person must pay that amount before the end of the period of 30 days beginning with the day on which notice is issued to the person under section 176(5) [^{F18}, (6)] or (7) in relation to the review; but this is subject to subsection (4).
- (4) Where the person makes an appeal in respect of the decision—
 - (a) [^{F19}the normal penalty payment date] does not apply to any disputed amount, and
 - (b) subsection (3) does not apply.
- (5) Where the appeal is withdrawn, the person must pay—
 - (a) any disputed amount, if the decision has not been reviewed, or
 - (b) if the decision has been reviewed, any disputed amount that the review has concluded to be payable,
 before the end of the period of 30 days beginning with the day of withdrawal.

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, PART 8. (See end of Document for details)

(6) Where it is finally determined, as a result of the appeal, that a disputed amount is payable, the person must pay that amount before the end of the period of 30 days beginning with the day on which the appeal is finally determined.

[^{F20}(7) In this section, the “normal penalty payment date” means the date by which a penalty must be paid under—

- (a) section 154, or
- (b) section 70 of LDTA.]

Textual Amendments

- F17** Words in s. 182(2) substituted (1.4.2018) by Landfill Disposals Tax (Wales) Act 2017 (anaw 3), s. 97(2), **Sch. 4 para. 17(a)**; S.I. 2018/35, art. 3
- F18** Word in s. 182(3) inserted (25.1.2018) by Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 1), s. 81(2)(3), **Sch. 23 para. 64**; S.I. 2018/34, art. 2(b)(iv)
- F19** Words in s. 182(4)(a) substituted (1.4.2018) by Landfill Disposals Tax (Wales) Act 2017 (anaw 3), s. 97(2), **Sch. 4 para. 17(b)**; S.I. 2018/35, art. 3
- F20** S. 182(7) inserted (1.4.2018) by Landfill Disposals Tax (Wales) Act 2017 (anaw 3), s. 97(2), **Sch. 4 para. 17(c)**; S.I. 2018/35, art. 3

Commencement Information

- I11** S. 182 in force at 25.1.2018 by S.I. 2018/33, art. 2(i)

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.

Commencement Information

- I12** S. 183 in force at 25.1.2018 by S.I. 2018/33, art. 2(i)

[^{F21}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,
 - ^{F22}(i) [^{F23}or
 - (ii) an amount paid by a person in respect of a tax credit is to be repaid by WRA,] and

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- (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.]

Textual Amendments

- F21** S. 183A inserted (1.4.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), **Sch. 23 para. 65**; S.I. 2018/34, art. 3
- F22** Words in s. 183A(1)(a) renumbered as s. 183A(1)(a)(i) (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 46(a)**
- F23** S. 183A(1)(a)(ii) and word inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 46(b)**

Settlement agreements

184 Settling disputes by agreement

- (1) A “settlement agreement” means an agreement between a person to whom an appealable decision applies (a “relevant person”) and WRA that the decision is to be—
 - (a) affirmed,
 - (b) varied, or

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, PART 8. (See end of Document for details)

- (c) cancelled.
- (2) Where a relevant person and WRA enter into a settlement agreement, the consequences are to be the same as if, at the time that the agreement was entered into, the tribunal had determined an appeal against the appealable decision in the manner set out in the agreement.
- (3) But a settlement agreement is not to be treated as a decision of the tribunal for the purposes of sections 9 to 13 of the Tribunals, Courts and Enforcement Act 2007 (c. 15) (review of decisions and appeals against decisions).
- (4) Subsection (2) does not apply if, within 30 days from the day on which the settlement agreement was entered into, the relevant person gives notice to WRA that the person wishes to withdraw from the agreement.
- (5) Subsection (2) does not apply to a settlement agreement which is not in writing unless the fact that the agreement was entered into and the terms agreed are confirmed by notice issued by WRA to the relevant person.
- (6) Where a notice is issued in accordance with subsection (5), the references in subsections (2) and (4) to the time at which the settlement agreement is entered into are to be treated as references to the time at which the notice is issued.
- (7) A relevant person and WRA may not enter into a settlement agreement in relation to an appealable decision if an appeal against the decision has been finally determined.

Commencement Information

I13 S. 184 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, PART 8.