

TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 8 - Reviews and Appeals

Section 182-183 – Consequences of reviews and appeals

209. [Section 182](#) sets out how the payment of penalties to which a person may be liable is treated during a review or an appeal. In essence, the effect of this provision is that the requirement to pay a penalty under section 154 will be suspended until 30 days after the conclusion of a review or final determination of an appeal. However, this suspension does not apply to any amount of penalty that is not in dispute.
210. The effect of section 183 is to suspend the requirement to comply with an information notice or a requirement in such a notice while a review or appeal of the relevant decision is taking place and to empower WRA or the tribunal to then specify a period for compliance if the outcome of a review or appeal is to affirm or vary a decision to issue an information notice or a requirement in it.