



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).

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

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.
- (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).

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.

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.