



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 8

### REVIEWS AND APPEALS

#### 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, section 154 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) [F1, (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) section 154 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- (5) Where the appeal is withdrawn, the person must pay—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,

*Status: Point in time view as at 25/01/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, CHAPTER 4. (See end of Document for details)*

before the end of the period of 30 days beginning with the day of withdrawal.

- (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.

#### Textual Amendments

- F1** 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)

#### Commencement Information

- I1** 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

- I2** S. 183 in force at 25.1.2018 by [S.I. 2018/33](#), **art. 2(i)**

### *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
  - (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).

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- (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.

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**Commencement Information**

**I3** [S. 184](#) in force at 25.1.2018 by [S.I. 2018/33](#), [art. 2\(i\)](#)

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**Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, CHAPTER 4.