



# 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, [<sup>F1</sup>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) [<sup>F2</sup>, (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) [<sup>F3</sup>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- (5) Where the appeal is withdrawn, the person must pay—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

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

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- (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.
- (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.
- [<sup>F4</sup>(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

- F1** 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
- F2** 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)
- F3** 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
- F4** 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

- 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\(i\)](#)

### [<sup>F5</sup>183A Suspension of repayment pending further appeal

- (1) This section applies where—
- (a) on an appeal against an appealable decision, the tribunal determines that

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- [ an amount of devolved tax paid by a person is to be repaid by WRA,  
<sup>F6</sup>(i)] [<sup>F7</sup>or  
(ii) an amount paid by a person in respect of a tax credit 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.]

#### Textual Amendments

- F5** 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
- F6** 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)**
- F7** 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)**

**Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: Consequences of reviews and appeals.