



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 8

REVIEWS AND APPEALS

CHAPTER 3

APPEALS

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

II S. 180 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, Section 180.