



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

[^{F1}183A Suspension of repayment pending further appeal

- (1) This section applies where—
 - (a) on an appeal against an appealable decision, the tribunal determines that
 - [an amount of devolved tax paid by a person is to be repaid by WRA,^{F2}
 - (i) [^{F3}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.

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 183A. (See end of Document for details)

- (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

- F1** 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
- F2** 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)**
- F3** 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, Section 183A.