



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).

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 178. (See end of Document for details)

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

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Commencement Information

II S. 178 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 178.