



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 8

REVIEWS AND APPEALS

[^{F1}CHAPTER 3A

PAYMENT AND RECOVERY OF DEVOLVED TAX [^{F1}ETC] SUBJECT TO REVIEW OR APPEAL

[^{F1}181B Postponement requests

- (1) This section applies where a person—
 - (a) gives a notice of request to review an appealable decision, or
 - (b) makes an appeal against such a decision.
- (2) If the person thinks that an excessive amount of devolved tax has been charged on the person in consequence of the decision, the person may make a request to WRA to postpone the recovery of the amount of devolved tax that the person thinks is excessive (and interest on that amount) (a “postponement request”).
- (3) A postponement request must specify—
 - (a) the amount of devolved tax in respect of which the request is made, ^{F2}...
 - (b) the reasons why the person making the request thinks the amount is excessive [^{F3}, and
 - (c) where the request relates to an amount of landfill disposals tax, the reasons why the person making the request thinks that recovery of the amount (and interest on that amount) would cause the person financial hardship.]
- (4) If WRA

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 181B. (See end of Document for details)

- [thinks that the person making the postponement request has reasonable grounds for thinking that the amount of devolved tax to which the request relates is excessive, ^{F4}(a) ^{F5}and
- (b) where the request relates to an amount of landfill disposals tax, has reason to believe that recovery of the amount (and interest on that amount) would cause the person financial hardship,]

WRA may grant the postponement request.

(5) If WRA

- [thinks that it is only in respect of part of the amount that the person has reasonable grounds for thinking the amount is excessive ^{F6}(a) ^{F7}, or
- (b) where the request relates to an amount of landfill disposals tax, has reason to believe that it is only in respect of part of the amount (and interest on that part) that recovery would cause the person financial hardship,

WRA may grant the request in respect of such part of the amount as it thinks appropriate.]

- (6) WRA may make the grant of the postponement request (in whole or in part) conditional on the provision of adequate security.
- (7) WRA must issue a notice of its decision to the person who made the postponement request.]

Textual Amendments

- F1** Pt. 8 Ch. 3A 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. 63**; S.I. 2018/34, art. 3
- F2** Word in s. 181B(3) omitted (1.4.2018) by virtue of [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), **ss. 44(2)(a)**, 97(2); S.I. 2018/35, art. 3
- F3** S. 181B(3)(c) and word inserted (1.4.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), **ss. 44(2)(b)**, 97(2); S.I. 2018/35, art. 3
- F4** Words ins. 181B(4) renumbered as s. 181B(4)(a) (1.4.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), **ss. 44(3)(a)**, 97(2); S.I. 2018/35, art. 3
- F5** S. 181B(4)(b) and word inserted (1.4.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), **ss. 44(3)(b)**, 97(2); S.I. 2018/35, art. 3
- F6** Words in s. 181B(5) renumbered as s. 181B(5)(a) (1.4.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), **ss. 44(4)(a)**, 97(2); S.I. 2018/35, art. 3
- F7** Words in s. 181B(5) substituted (1.4.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), **ss. 44(4)(b)**, 97(2); S.I. 2018/35, art. 3

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 181B.