



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, [^{F1}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) [^{F2}, (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) [^{F3}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- (5) Where the appeal is withdrawn, the person must pay—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

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 182. (See end of Document for details)

- (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.
- [^{F4}(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)**

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 182.