

TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 8 - Reviews and Appeals

Sections 178-181 – Appeals

206. [Section 178\(1\)](#) provides that an appeal against an appealable decision of WRA must be made to the tribunal, as defined at section 173. An appeal cannot be made if, in relation to the same decision, a WRA enquiry is in progress, a review has been requested and has not yet been concluded or the person seeking an appeal has concluded a settlement agreement with the WRA.
207. [Section 179](#) sets out the time within which an appeal can be made, which is 30 days from a specified point in time, which differs depending on which of the circumstances set out in this section apply. For example, under subsection (3), where there has been a review of the decision by WRA, an appellant has 30 days beginning with the date on which the notice of conclusions (or deemed conclusions) is issued by WRA to the appellant in accordance with section 177(5).
208. [Section 180](#) provides for a late appeal to be made after the relevant period has elapsed if the tribunal gives permission. The tribunal rules will deal with the procedure for requests to the tribunal to permit a late appeal. Where an appeal is made, section 181 requires the tribunal to affirm, vary or cancel the WRA decision that is the subject of the appeal.