



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 8 **E+W**

REVIEWS AND APPEALS

CHAPTER 1 **E+W**

INTRODUCTORY

Appealable decisions

172 **Appealable decisions** **E+W**

- (1) A person to whom an appealable decision applies—
 - (a) may request a review of the decision (subject to subsection (4)), and
 - (b) may appeal against the decision,in accordance with the following provisions of this Part.
- (2) The following decisions by WRA are appealable decisions—
 - (a) a decision which affects whether a person is chargeable to a devolved tax;
 - (b) a decision which affects the amount of a devolved tax to which a person is chargeable;
 - (c) a decision which affects the day by which an amount of a devolved tax must be paid;
 - (d) a decision about a penalty relating to a devolved tax;
 - (e) a decision to issue an information notice or to include a particular requirement in such a notice.

Status: Point in time view as at 07/02/2023.

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

- [^{F1}(f) a decision to issue a notice under paragraph 14 of Schedule 16 to LTTA (recovery of group relief: notice requiring payment by another group company or controlling director);
 - (g) a decision to issue a notice under paragraph 9 of Schedule 17 to that Act (recovery of reconstruction or acquisition relief: notice requiring payment by another group company or controlling director);]
 - [^{F2}(h) a decision relating to the method to be used by the operator of an authorised landfill site to determine the weight of material for the purposes of landfill disposals tax;]
 - [^{F3}(i) a decision relating to the registration of a person for the purposes of landfill disposals tax;]
 - [^{F4}(j) a decision relating to the designation of a non-disposal area for the purposes of landfill disposals tax;]
 - [^{F5}(k) a decision relating to the designation of a group of bodies corporate for the purposes of landfill disposals tax;]
 - [^{F6}(l) a decision relating to a tax credit in respect of landfill disposals tax.]
- [^{F7}(2A) In subsection (2), “operator”, “authorised landfill site”, “registration” and “non-disposal area” have the same meanings as in LDTA.]
- (3) But the following decisions are not appealable decisions—
- (a) a decision to issue a notice of enquiry under section 43 or 74;
 - (b) a decision to issue—
 - (i) a taxpayer notice, or
 - (ii) a third party notice to which section 90(3) applies;
 - (c) a decision to include a particular requirement in—
 - (i) a taxpayer notice, or
 - (ii) a third party notice to which section 90(3) applies.
- (4) Where the tribunal has approved the issuing of an information notice, a person may not request a review of WRA's decision to issue the notice.
- (5) Where a review may be requested, or an appeal made, in respect of a decision to issue an information notice or include a requirement in such a notice, it may be requested or made only on the following grounds—
- (a) that it is unreasonable to require the person to whom the notice was issued to comply with the notice or requirement;
 - (b) that a provision of sections 97 to 102 prevents the notice from requiring the person to provide the information or produce the document;
 - (c) in the case of an identification notice issued under section 92 or a debtor contact notice issued under section 93, that condition 4 of that section has not been met.
- (6) In the case of a decision to issue an information notice or to include a particular requirement in such a notice, the person to whom the decision applies for the purposes of subsection (1) is the person to whom the notice was issued.
- (7) The Welsh Ministers may by regulations—
- (a) modify this section to—
 - (i) add a decision to subsection (2) or (3);
 - (ii) vary the description of a decision in either of those subsections;

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- (iii) remove a decision from either of those subsections;
- (b) amend this Part in order to make provision about the grounds on which a review may be requested, or an appeal made, in respect of an appealable decision.

Textual Amendments

- F1** S. 172(2)(f)(g) 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. 62**; S.I. 2018/34, art. 3
- F2** S. 172(2)(h) inserted (25.1.2018) by Landfill Disposals Tax (Wales) Act 2017 (anaw 3), **ss. 24, 97(2)**; S.I. 2018/35, art. 2(d)
- F3** S. 172(2)(i) inserted (25.1.2018) by Landfill Disposals Tax (Wales) Act 2017 (anaw 3), **ss. 38, 97(2)**; S.I. 2018/35, art. 2(l)
- F4** S. 172(2)(j) inserted (25.1.2018) by Landfill Disposals Tax (Wales) Act 2017 (anaw 3), **ss. 58, 97(2)**; S.I. 2018/35, art. 2(r)
- F5** S. 172(2)(k) inserted (25.1.2018) by Landfill Disposals Tax (Wales) Act 2017 (anaw 3), **ss. 80, 97(2)**; S.I. 2018/35, art. 2(w)
- F6** S. 172(2)(l) inserted (1.4.2018) by The Landfill Disposals Tax (Administration) (Wales) Regulations 2018 (S.I. 2018/101), reg. 1(2), **Sch. para. 43**
- F7** S. 172(2A) inserted (25.1.2018) by Landfill Disposals Tax (Wales) Act 2017 (anaw 3), s. 97(2), **Sch. 4 para. 16**; S.I. 2018/35, art. 2(z)(ii)

Commencement Information

- I1** S. 172 in force at 25.1.2018 by S.I. 2018/33, **art. 2(i)**

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