



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}181G Effect of postponement

- (1) WRA must not take any action to recover a postponed amount during the postponement period.
- (2) A postponed amount means—
 - (a) an amount of devolved tax specified in a postponement request (unless the request is a late request made in accordance with section 181C(2) or (4) or section 181D), or
 - (b) an amount of devolved tax in respect of which a postponement request is granted by WRA or the tribunal.
- (3) In the case of a postponed amount falling within subsection (2)(a), the postponement period for the amount—
 - (a) begins with the day on which the postponement request is made, and
 - (b) ends—
 - (i) if the request is granted, with the day on which it is granted,
 - (ii) if the request is not granted and no application is made to the tribunal for a review of that decision, with the first day after the end of the period for making such an application, or

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

- (iii) if the request is not granted and an application is made to the tribunal for a review of that decision, with the day on which the tribunal makes its determination.
- (4) In the case of a postponed amount falling within subsection (2)(b) the postponement period for the amount—
 - (a) begins with the date on which the postponement request is granted by WRA or the tribunal, and
 - (b) ends—
 - (i) if the postponement request was made in connection with a review of an appealable decision, with the day on which WRA issues a notice of the conclusions of the review, or
 - (ii) if the postponement request was made in connection with an appeal against an appealable decision, with the day on which the tribunal determines the appeal.
- (5) Where a postponed amount falling within subsection (2)(b) is varied under section 181F, the varied amount is to be treated as the postponed amount from the date of the variation.
- (6) In this section, references to a postponement request being granted include cases where the request is granted in part.]

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

Changes to legislation:

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