



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 7

TRIBUNAL APPROVALS

116 No review or appeal of tribunal approvals

(1) In section 11(5) of [F¹TCEA] (decisions excluded from right to appeal to Upper Tribunal), after paragraph (c) insert—

- “(ca) any decision of the First-tier Tribunal under section 88, 89(3) or 92(3) of the Tax Collection and Management (Wales) Act 2016 (anaw 6) (approval for Welsh Revenue Authority to issue certain information notices),
- (cb) any decision of the First-tier Tribunal under section 108 of that Act (approval for Welsh Revenue Authority to inspect premises),”.

(2) In section 13(8) of that Act (decisions excluded from right to appeal to Court of Appeal etc.), after paragraph (b) insert—

- “(ba) any decision of the Upper Tribunal under section 88, 89(3) or 92(3) of the Tax Collection and Management (Wales) Act 2016 (anaw 6) (approval for Welsh Revenue Authority to issue certain information notices),
- (bb) any decision of the Upper Tribunal under section 108 of that Act (approval for Welsh Revenue Authority to inspect premises),”.

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, CHAPTER 7. (See end of Document for details)

Textual Amendments

- F1** Word in s. 116(1) substituted (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. 38**; S.I. 2018/34, art. 2(b)(i)
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Commencement Information

- I1** S. 116 in force at 25.1.2018 by [S.I. 2018/33](#), **art. 2(c)**

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, CHAPTER 7.