



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 8

### REVIEWS AND APPEALS

#### CHAPTER 2

##### REVIEWS

#### **177 Effect of conclusions of review**

- (1) Where WRA issues notice under section 176(5), (6) or (7) in relation to a review—
- (a) the conclusions in the notice are to be treated as if the tribunal had determined an appeal against the decision to which the notice relates in the manner set out in the conclusions, but
  - (b) the conclusions are not to be treated as a decision of the tribunal for the purposes of sections 9 to 13 of the Tribunals, Courts and Enforcement Act 2007 (c. 15) (review of decisions and appeals against decisions).
- (2) But subsection (1) does not apply if, or to the extent that—
- (a) WRA and the person subsequently enter into a settlement agreement in relation to the decision to which the notice relates, or
  - (b) the tribunal subsequently determines an appeal made against the decision to which the notice relates.

#### **Commencement Information**

**II** S. 177 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 177.