



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 8

### REVIEWS AND APPEALS

#### CHAPTER 1

##### INTRODUCTORY

###### *Overview*

#### **171 Overview of Part**

- (1) This Part makes provision for reviews of and appeals against certain decisions made by WRA, including provision about—
  - (a) the decisions which are appealable decisions,
  - (b) the right to request WRA to review appealable decisions,
  - (c) the duty of WRA to carry out reviews on request,
  - (d) the effect of review conclusions,
  - (e) the right to appeal to the tribunal against appealable decisions, whether following review or otherwise, and
  - (f) the duty of the tribunal to determine those appeals.
- (2) This Part also makes provision for disputes relating to appealable decisions to be settled by agreement.