



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.