



# 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.

*Appealable decisions***172 Appealable decisions**

- (1) A person to whom an appealable decision applies—
  - (a) may request a review of the decision (subject to subsection (4)), and
  - (b) may appeal against the decision,
 in accordance with the following provisions of this Part.
- (2) The following decisions by WRA are appealable decisions—
  - (a) a decision which affects whether a person is chargeable to a devolved tax;
  - (b) a decision which affects the amount of a devolved tax to which a person is chargeable;
  - (c) a decision which affects the day by which an amount of a devolved tax must be paid;
  - (d) a decision about a penalty relating to a devolved tax;
  - (e) a decision to issue an information notice or to include a particular requirement in such a notice.
- (3) But the following decisions are not appealable decisions—
  - (a) a decision to issue a notice of enquiry under section 43 or 74;
  - (b) a decision to issue—
    - (i) a taxpayer notice, or
    - (ii) a third party notice to which section 90(3) applies;
  - (c) a decision to include a particular requirement in—
    - (i) a taxpayer notice, or
    - (ii) a third party notice to which section 90(3) applies.
- (4) Where the tribunal has approved the issuing of an information notice, a person may not request a review of WRA's decision to issue the notice.
- (5) Where a review may be requested, or an appeal made, in respect of a decision to issue an information notice or include a requirement in such a notice, it may be requested or made only on the following grounds—
  - (a) that it is unreasonable to require the person to whom the notice was issued to comply with the notice or requirement;
  - (b) that a provision of sections 97 to 102 prevents the notice from requiring the person to provide the information or produce the document;
  - (c) in the case of an identification notice issued under section 92 or a debtor contact notice issued under section 93, that condition 4 of that section has not been met.
- (6) In the case of a decision to issue an information notice or to include a particular requirement in such a notice, the person to whom the decision applies for the purposes of subsection (1) is the person to whom the notice was issued.
- (7) The Welsh Ministers may by regulations—
  - (a) modify this section to—
    - (i) add a decision to subsection (2) or (3);
    - (ii) vary the description of a decision in either of those subsections;
    - (iii) remove a decision from either of those subsections;

- (b) amend this Part in order to make provision about the grounds on which a review may be requested, or an appeal made, in respect of an appealable decision.