



Deddf Casglu a Rheoli Trethi (Cymru) 2016

2016 dccc 6

RHAN 4

PWERAU YMCHWILIO ACC

PENNOD 7

CYMERADWYAETH Y TRIBIWNLYS

116 Dim adolygu nac apelio yn erbyn cymeradwyaeth y tribiwnlys

- (1) Yn adran 11(5) o [Ddeddf Tribiwnlysoedd, Llysoedd a Gorfodaeth 2007](#) (p. 15) (penderfyniadau a eithrir o'r hawl i apelio i'r Uwch Dribiwnlys), ar ôl paragraff (c) mewnosoder—
- “(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) Yn adran 13(8) o'r [Ddeddf honno](#) (penderfyniadau a eithrir o'r hawl i apelio i'r Llys Apêl etc.), ar ôl paragraff (b) mewnosoder—
- “(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),”.