



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 7

TRIBUNAL APPROVALS

116 No review or appeal of tribunal approvals

- (1) In section 11(5) of the [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#) (decisions excluded from right to appeal to Upper Tribunal), after paragraph (c) insert—
- “(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) In section 13(8) of that Act (decisions excluded from right to appeal to Court of Appeal etc.), after paragraph (b) insert—
- “(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),”.