



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 8

REVIEWS AND APPEALS

CHAPTER 4

MISCELLANEOUS AND SUPPLEMENTARY

Settlement agreements

184 Settling disputes by agreement

- (1) A “settlement agreement” means an agreement between a person to whom an appealable decision applies (a “relevant person”) and WRA that the decision is to be—
 - (a) affirmed,
 - (b) varied, or
 - (c) cancelled.
- (2) Where a relevant person and WRA enter into a settlement agreement, the consequences are to be the same as if, at the time that the agreement was entered into, the tribunal had determined an appeal against the appealable decision in the manner set out in the agreement.
- (3) But a settlement agreement is not to be treated as a decision of the tribunal for the purposes of sections 9 to 13 of the [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#) (review of decisions and appeals against decisions).
- (4) Subsection (2) does not apply if, within 30 days from the day on which the settlement agreement was entered into, the relevant person gives notice to WRA that the person wishes to withdraw from the agreement.

Status: This is the original version (as it was originally enacted).

- (5) Subsection (2) does not apply to a settlement agreement which is not in writing unless the fact that the agreement was entered into and the terms agreed are confirmed by notice issued by WRA to the relevant person.
- (6) Where a notice is issued in accordance with subsection (5), the references in subsections (2) and (4) to the time at which the settlement agreement is entered into are to be treated as references to the time at which the notice is issued.
- (7) A relevant person and WRA may not enter into a settlement agreement in relation to an appealable decision if an appeal against the decision has been finally determined.