



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

**PART 5** **E+W**

PENALTIES

**CHAPTER 3** **E+W**

PENALTIES FOR INACCURACIES

*Interpretation*

## **142 Interpretation of Chapter 3** **E+W**

In this Chapter—

- (a) a reference to giving a document to WRA includes—
  - (i) a reference to communicating information to WRA in any form and by any method (whether by post, fax, email, telephone or otherwise), and
  - (ii) a reference to making a statement or declaration in a document;
- (b) a reference to making a tax return or doing anything in relation to a tax return includes a reference to amending a tax return or doing anything in relation to an amended tax return;
- (c) a reference to a loss includes a reference to a charge, expense, deficit and any other amount which may be available for, or relied on to claim, a deduction or relief;
- (d) a reference to action includes a reference to omission.

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**Changes to legislation:** There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: Interpretation. (See end of Document for details)

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#### **Commencement Information**

**II** S. 142 in force at 1.4.2018 by [S.I. 2018/33](#), **art. 3**

**Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: Interpretation.