



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 5

PENALTIES

### CHAPTER 3

PENALTIES FOR INACCURACIES

*Interpretation*

#### 142 Interpretation of Chapter 3

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.