



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 10

### FINAL PROVISIONS

#### 192 Interpretation

- (1) For the purposes of this Act, an appeal or referral is finally determined when—
- it has been determined, and
  - there is no further possibility of the determination being varied or set aside (disregarding any power to grant permission to appeal out of time).
- (2) In this Act—
- [<sup>F1</sup>“buyer” (“*prynwr*”) has the same meaning as in LTTA;]
  - “contract settlement” (“*setliad contract*”) means an agreement made in connection with any person's liability to make a payment to WRA under any enactment;
  - “devolved tax” (“*treth ddatganoledig*”) has the meaning given by section 116A(4) of the Government of Wales Act 2006 (c. 32);
  - “devolved taxpayer” (“*trethdalwr datganoledig*”) means a person liable to pay a devolved tax;
  - “enactment” (“*deddfiad*”) means an enactment (whenever enacted or made) which is, or is contained in—
    - an Act of Parliament,
    - an Act or a Measure of the National Assembly for Wales, or
    - subordinate legislation (within the meaning of the Interpretation Act 1978 (c. 30)) made under—
      - an Act of Parliament, or
      - an Act or a Measure of the National Assembly for Wales;
  - “financial year” (“*blwyddyn ariannol*”) means—

*Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 192. (See end of Document for details)*

- (a) the period beginning with the establishment of WRA and ending with 31 March in the following year, and
- (b) each subsequent period of a year ending with 31 March;
- [<sup>F2</sup>“landfill disposals tax” (“*treth gwarediadau tirlenwi*”) has the same meaning as in LDТА;]
- [<sup>F1</sup>“land transaction” (“*trafodiad tir*”) has the same meaning as in LTTA;]
- [<sup>F2</sup>“LDТА” (“*DTGT*”) means the Landfill Disposals Tax (Wales) Act 2017 (anaw 3);]
- “local authority” (“*awdurdod lleol*”) means—
- (a) a county council or county borough council in Wales,
- (b) a district council or county council in England, a London borough council, the Common Council of the City of London or the Council of the Isles of Scilly,
- (c) a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994 (c. 39), or
- (d) a district council in Northern Ireland;
- [<sup>F1</sup>“LTTA” (“*DTTT*”) means the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 0);]
- “notice” (“*hysbysiad*”) means notice in writing;
- “partnership” (“*partneriaeth*”) means—
- (a) a partnership within the Partnership Act 1890 (c. 39),
- (b) a limited partnership registered under the Limited Partnerships Act 1907 (c. 24), or
- (c) a firm or entity of a similar character formed under the law of a country or territory outside the United Kingdom;
- [<sup>F3</sup>“tax credit” (“*credyd treth*”) means a tax credit under regulations made under section 54 of LDТА;]
- “tax period” (“*cyfnod treth*”) means a period in respect of which a devolved tax is charged;
- “tax return” (“*ffurflen dreth*”) means a return relating to a devolved tax;
- [<sup>F1</sup>“TCEA” (“*DTLIG*”) means the Tribunals, Courts and Enforcement Act 2007 (c. 15);]
- “the tribunal” (“*y tribiwnlys*”) means—
- (a) the First-tier Tribunal, or
- (b) where determined by or under Tribunal Procedure Rules, the Upper Tribunal.
- [<sup>F1</sup>“the Welsh Tax Act” (“*Deddfau Trethi Cymru*”) means—
- (a) this Act, <sup>F4</sup>...
- (b) LTTA][<sup>F5</sup>, and
- (c) LDТА.]

#### Textual Amendments

- F1** Words in s. 192(2) inserted (25.1.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), **Sch. 23 para. 70**; S.I. 2018/34, art. 2(b)(v)
- F2** Words in s. 192(2) inserted (25.1.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), s. 97(2), **Sch. 4 para. 19(a)**; S.I. 2018/35, art. 2(z)(iii)

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- F3** Words in s. 192(2) inserted (1.4.2018) by The Landfill Disposals Tax (Administration) (Wales) Regulations 2018 (S.I. 2018/101), reg. 1(2), **Sch. para. 47**
- F4** Word in s. 192(2) omitted (25.1.2018) by virtue of Landfill Disposals Tax (Wales) Act 2017 (anaw 3), s. 97(2), **Sch. 4 para. 19(b)(i)**; S.I. 2018/35, art. 2(z)(iii)
- F5** Words in s. 192(2) inserted (25.1.2018) by Landfill Disposals Tax (Wales) Act 2017 (anaw 3), s. 97(2), **Sch. 4 para. 19(b)(ii)**; S.I. 2018/35, art. 2(z)(iii)

**Changes to legislation:**

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