These notes refer to the Tax Collection and Management (Wales) Act 2016 (c.6) which received Royal Assent on 25 April 2016

## TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

## **EXPLANATORY NOTES**

## **COMMENTARY ON SECTIONS**

**Part 10 – Final Provisions** 

Section 192 - Interpretation

231. This section defines what is meant by finally determined in relation to an appeal or referral, and defines various general terms used in the Act.