



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.

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 142. (See end of Document for details)

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, Section 142.