



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 10

FINAL PROVISIONS

193 Index of defined expressions

The following Table lists expressions defined or otherwise explained in this Act.

TABLE 1

Expression	Section
Appealable decision (“ <i>penderfyniad apeladwy</i> ”)	section 172(2) and (3)
Business assets (“ <i>asedau busnes</i> ”)	section 111
Business documents (“ <i>dogfennau busnes</i> ”)	section 111
Business premises (“ <i>mangre busnes</i> ”)	section 111
Carrying on a business (“ <i>rhedeg busnes</i> ”)	section 85
Charity (“ <i>elusen</i> ”)	section 85(3)
Closure notice (“ <i>hysbysiad cau</i> ”)	section 50(1) (in relation to an enquiry into a tax return) and section 75(1) (in relation to an enquiry into a claim)
Contract settlement (“ <i>setliad contract</i> ”)	section 192(2)
Debtor contact notice (“ <i>hysbysiad cyswllt dyledwr</i> ”)	section 93(1)

Status: This is the original version (as it was originally enacted).

Expression	Section
Devolved tax (“ <i>treth ddatganoledig</i> ”)	section 192(2)
Devolved taxpayer (“ <i>trethdalwr datganoledig</i> ”)	section 192(2)
Elected executive member (“ <i>aelod gweithredol etholedig</i> ”)	section 3(4)(c)
Enactment (“ <i>deddfiad</i> ”)	section 192(2)
Executive member (“ <i>aelod gweithredol</i> ”)	section 3(4)(b)
Filing date (“ <i>dyddiad ffeilio</i> ”)	section 40
Financial year (“ <i>blwyddyn ariannol</i> ”)	section 192(2)
Identification notice (“ <i>hysbysiad adnabod</i> ”)	section 92(1)
Information notice (“ <i>hysbysiad gwybodaeth</i> ”)	section 83
Late payment interest (“ <i>llog taliadau hwyr</i> ”)	section 157(2)
Late payment interest rate (“ <i>cyfradd llog taliadau hwyr</i> ”)	section 163(1)
Late payment interest start date (“ <i>dyddiad dechrau llog taliadau hwyr</i> ”)	sections 157(3), 159(2) and 160(2)
Local authority (“ <i>awdurdod lleol</i> ”)	section 192(2)
Non-executive member (“ <i>aelod anweithredol</i> ”)	section 3(4)(a)
Notice (“ <i>hysbysiad</i> ”)	section 192(2)
Notice of enquiry (“ <i>hysbysiad ymholiad</i> ”)	section 43(1) (in relation to a tax return) and section 74(1) (in relation to a claim)
Notice of request (“ <i>hysbysiad am gais</i> ”)	section 173(1)
Partnership (“ <i>partneriaeth</i> ”)	section 192(2)
Penalty date (“ <i>dyddiad cosbi</i> ”)	section 122(2)
Potential lost revenue (“ <i>refeniw posibl a gollir</i> ”)	section 134
Premises (“ <i>mangre</i> ”)	section 111
Protected taxpayer information (“ <i>gwybodaeth warchoddedig am drethdalwr</i> ”)	section 17(3) and (4)
Relevant official (“ <i>swyddog perthnasol</i> ”)	section 17(2)
Repayment interest (“ <i>llog ad-daliadau</i> ”)	section 161(3)
Repayment interest rate (“ <i>cyfradd llog ad-daliadau</i> ”)	section 163(2)

Status: This is the original version (as it was originally enacted).

Expression	Section
Repayment interest start date (“ <i>dyddiad dechrau llog ad-daliadau</i> ”)	section 161(4)
Settlement agreement (“ <i>cytundeb setlo</i> ”)	section 184(1)
Tax period (“ <i>cyfnod treth</i> ”)	section 192(2)
Tax position (“ <i>sefyllfa dreth</i> ”)	section 84
Tax return (“ <i>ffurflen dreth</i> ”)	section 192(2)
Taxpayer notice (“ <i>hysbysiad trethdalwr</i> ”)	section 86(1)
Third party notice (“ <i>hysbysiad trydydd parti</i> ”)	section 87(1)
The tribunal (“ <i>y tribiwnlys</i> ”)	section 192(2)
Unidentified third party notice (“ <i>hysbysiad trydydd parti anhysbys</i> ”)	section 89(1)
WRA (“ <i>ACC</i> ”)	section 2(2)
WRA assessment (“ <i>asesiad ACC</i> ”)	section 56
WRA determination (“ <i>dyfarniad ACC</i> ”)	section 52(3)
