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WELSH STATUTORY INSTRUMENTS

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**2017 No. 1022**

**The Tax Collection and Management  
(Administration) (Wales) Regulations 2017**

**PART 1**

**General**

**Title and commencement**

**1.**—(1) The title of these Regulations is the Tax Collection and Management (Administration) (Wales) Regulations 2017.

(2) These Regulations come into force on 1 April 2018 except for regulations contained in Parts 1 and 2 which come into force on 21 November 2017.

**Interpretation**

**2.** In these Regulations—

“the TCM Act” (“*y Ddeddf CRhT*”) means the Tax Collection and Management (Wales) Act 2016;

“document” (“*dogfen*”) means information, a document or part of a document;

“document in dispute” (“*dogfen y mae anghydfod yn ei chylch*”) is a document over which there is a dispute between WRA and a person who has been given an information notice as to whether the document is subject to legal professional privilege;

“notice recipient” (“*derbynydd yr hysbysiad*”) means the taxpayer who is given a notice under section 86 of the TCM Act or third party who is given a notice under section 87 or 89 of the TCM Act, or a person authorised to act on their behalf; and

“working day” (“*diwrnod gwaith*”) means any day other than a non-business day within the meaning of section 92 of the Bills of Exchange Act 1882(1).