

*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**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 5 - Penalties**

#### ***Section 142 - Interpretation***

171. This section defines various expressions used in this Chapter, including — “giving a document to WRA”, “making a tax return”, “a loss” and “action”.