
WELSH STATUTORY INSTRUMENTS

2018 No. 88

The Tax Collection and Management (Reimbursement Arrangements) (Wales) Regulations 2018

Interpretation

2. In these Regulations—

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

“claim” (“*hawliad*”) means a claim made under section 63(2) of the Act;

“reimbursement arrangements” (“*trefniadau talu’n ôl*”) means any arrangements for the purposes of a claim which—

- (a) are made by a claimant for the purpose of securing that the claimant is not unjustly enriched by the repayment of any amount in pursuance of the claim; and
- (b) provide for the reimbursement of persons (“customers”) who have, for practical purposes, borne the whole or any part of the cost of the original payment of that amount to WRA;

“relevant amount” (“*swm perthnasol*”) means that part (which may be the whole) of the amount of a claim which the claimant has reimbursed or intends to reimburse to customers; and

“WRA” (“*ACC*”) means the Welsh Revenue Authority.