



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 1

INTRODUCTORY

Interpretation

83 Information notices

- (1) In this Act, “information notice” means—
- (a) a taxpayer notice under section 86,
 - (b) a third party notice under section 87,
 - (c) an unidentified third party notice under section 89,
 - (d) an identification notice under section 92, or
 - (e) a debtor contact notice under section 93.
- (2) An information notice may either specify or describe the information or documents to be provided or produced.
- (3) If an information notice is issued with the approval of the tribunal, the notice must state that fact.

Commencement Information

11 S. 83 in force at 25.1.2018 by [S.I. 2018/33](#), [art. 2\(c\)](#)

Status: Point in time view as at 01/04/2018.

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

84 Meaning of “tax position”

- (1) In this Part, “tax position”, in relation to a person, means the person's position as regards any devolved tax, including the person's position as regards—
- (a) past, present and future liability to pay any devolved tax,
 - (b) penalties [^{F1}tax credits], interest (including interest on penalties [^{F2}and amounts payable in respect of tax credits]) and other amounts that have been paid, or are or may be payable, by or to the person in connection with any devolved tax, and
 - (c) claims or notices that have been or may be made or given in connection with the person's liability to pay any devolved tax [^{F3}or any amount in respect of a tax credit],
- and references to a person's position as regards a particular devolved tax (however expressed) are to be interpreted accordingly.
- (2) References in this Part to the tax position of a person include references to the tax position of—
- (a) an individual who has died, and
 - (b) a body corporate or unincorporated association that has ceased to exist.
- (3) References in this Part to a person's tax position refer to the person's tax position at any time or in relation to any period, unless otherwise stated.
- (4) References to checking a person's tax position include references to carrying out an investigation or making an enquiry of any kind.

Textual Amendments

- F1** Words in s. 84(1)(b) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), [Sch. para. 18\(2\)\(a\)](#)
- F2** Words in s. 84(1)(b) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), [Sch. para. 18\(2\)\(b\)](#)
- F3** Words in s. 84(1)(c) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), [Sch. para. 18\(3\)](#)

Commencement Information

- I2** S. 84 in force at 25.1.2018 by [S.I. 2018/33](#), [art. 2\(c\)](#)

[^{F4}84A. Meaning of “prejudice to the assessment or collection of devolved tax”

In this Part, references to prejudice to the assessment or collection of devolved tax include prejudice to the assessment or collection of any amount payable in respect of a tax credit.]

Textual Amendments

- F4** S. 84A inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), [Sch. para. 19](#)

Status: Point in time view as at 01/04/2018.

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

85 Meaning of “carrying on a business”

- (1) In this Part, references to carrying on a business include—
 - (a) carrying on any activity for the purposes of generating income from land (wherever situated),
 - (b) carrying on a profession,
 - (c) the activities of a charity, and
 - (d) the activities of a local authority or any other public authority.
- (2) The Welsh Ministers may by regulations provide that for the purposes of this Part—
 - (a) the carrying on of a specified activity, or
 - (b) the carrying on of any activity, or a specified activity, by a specified person, is or is not to be treated as the carrying on of a business.
- (3) In this Act, “charity” has the meaning given by Part 1 of Schedule 6 to the Finance Act 2010 (c. 13).

Commencement Information

I3 S. 85 in force at 25.1.2018 by [S.I. 2018/33](#), [art. 2\(c\)](#)

Status:

Point in time view as at 01/04/2018.

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: Interpretation.