



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 1

INTRODUCTORY

Interpretation

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 [^{F1}paragraph 2A of Schedule 18 to LTTA].

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 85. (See end of Document for details)

Textual Amendments

- F1** Words in s. 85(3) substituted (31.12.2020) by [The Welsh Tax Acts \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/833\)](#), regs. 1(2), **6(1)** (with reg. 6(3)); 2020 c. 1, Sch. 5 para. 1(1)
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Commencement Information

- I1** S. 85 in force at 25.1.2018 by [S.I. 2018/33](#), **art. 2(c)**

Status:

Point in time view as at 31/12/2020.

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 85.