

*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

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 4 – Investigatory Powers of WRA

Section 111 - Interpretation

138. **Section 111** provides an interpretation of the expressions used in this Part of the Act. The definitions of “business assets”, “business documents” and “business premises” are tied to the definition of “carrying on a business” in section 85. “Premises” is defined broadly so as to ensure WRA is able to inspect any type of property that it might need to inspect under this Chapter.