



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 4

### INVESTIGATORY POWERS OF WRA

#### CHAPTER 1

##### INTRODUCTORY

###### *Overview*

## 82 Overview of Part

This Part is arranged as follows—

- (a) Chapter 2 sets out WRA's investigatory powers in relation to information and documents,
- (b) Chapter 3 sets out restrictions on the powers in Chapter 2,
- (c) Chapter 4 sets out WRA's investigatory powers in relation to premises and other property,
- (d) Chapter 5 sets out further investigatory powers,
- (e) Chapter 6 sets out offences in relation to information notices, and
- (f) Chapter 7 is about reviews and appeals against certain tribunal approvals of information notices and inspections.

###### *Interpretation*

## 83 Information notices

- (1) In this Act, “information notice” means—

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*Status: This is the original version (as it was originally enacted).*

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- (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.

#### **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, interest (including interest on penalties) 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,
- 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.

#### **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 \(c. 13\)](#).