



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 4

INSPECTIONS OF PREMISES AND OTHER PROPERTY

111 Interpretation of Chapter 4

[^{F1}(1)] In this Chapter—

“business assets” (“*asedau busnes*”) means assets that WRA has reason to believe are owned, leased or used in connection with the carrying on of a business by any person, but does not include documents;

“business documents” (“*dogfennau busnes*”) means documents (or copies of documents) that relate to the carrying on of a business by any person;

“business premises” (“*mangre busnes*”), in relation to a person, means premises (or any part of premises) that WRA has reason to believe are (or is) used in connection with the carrying on of a business by or on behalf of the person;

“premises” (“*mangre*”) includes any building or structure, any land and any means of transport.

[^{F2}(2)] For the purposes of the definition of “premises” in subsection (1) as it applies in relation to landfill disposals tax, “land” includes material (within the meaning of LDTA) that WRA has grounds for believing has been deposited on the surface of land or on a structure set into the surface, or under the surface of land.]

Changes to legislation: *There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 111. (See end of Document for details)*

Textual Amendments

- F1** S. 111(1): s. 111 renumbered as s. 111(1) (25.1.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), s. 97(2), [Sch. 4 para. 8\(a\)](#); S.I. 2018/35, art. 2(z)(i)
- F2** S. 111(2) inserted (25.1.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), s. 97(2), [Sch. 4 para. 8\(b\)](#); S.I. 2018/35, art. 2(z)(i)
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Commencement Information

- I1** S. 111 in force at 25.1.2018 by S.I. 2018/33, [art. 2\(c\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 111.