



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 7

### INVESTIGATORY POWERS OF REVENUE SCOTLAND

#### CHAPTER 1

##### INVESTIGATORY POWERS: INTRODUCTORY

###### *Interpretation*

#### **121 Meaning of “carrying on a business”**

- (1) In this Part references to carrying on a business include—
- (a) the letting of property,
  - (b) the activities of a charity, and
  - (c) the activities of a local authority and any other public authority.
- (2) The Scottish Ministers may by regulations provide that for the purposes of this Part—
- (a) the carrying on of an activity specified in the regulations, or
  - (b) the carrying on of such an activity (or any activity) by a person specified in the regulations,
- is or is not to be treated as the carrying on of a business.

#### **Annotations:**

#### **Modifications etc. (not altering text)**

- C1** Pt. 7 applied (1.4.2015) by [The Land and Buildings Transaction Tax \(Administration\) \(Scotland\) Regulations 2014 \(S.S.I. 2014/375\)](#), regs. 1, 6

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**Changes to legislation:** Revenue Scotland and Tax Powers Act 2014, Section 121 is up to date with all changes known to be in force on or before 09 March 2019. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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#### **Commencement Information**

**II** S. 121 in force at 1.4.2015 by [S.S.I. 2015/110](#), **art. 2(1)**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)