



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.