

# REVENUE SCOTLAND AND TAX POWERS ACT 2014

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## EXPLANATORY NOTES

### THE ACT

#### **Part 7 – Investigatory Powers of Revenue Scotland**

##### *Chapter 1 – Investigatory Powers: Introductory*

#### **Interpretation**

##### *Section 120 – Meaning of “tax position”*

162. This section sets out the definition of a “tax position” as referred to throughout this Part of the Act. A tax position can include a person’s past, present and future liability to pay any devolved tax or associated penalties and also includes any claims, elections, applications and notices in connection with the liability to pay any devolved tax.

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

163. This section sets out the definition of a “carrying on a business” as referred to throughout this Part of the Act. A business includes the letting of property, the activities of a charity, the activities of a local authority and also any other public authority. The section also confers powers on the Scottish Ministers to make further provision by regulations regarding what is or is not to be treated as carrying on a business in this Part of the Act. Such regulations are subject to the negative procedure.

##### *Section 122 – Meaning of “statutory records”*

164. This section sets out the definition of “statutory records” as referred to throughout this Part of the Act.