

These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 7 – Investigatory Powers of Revenue Scotland

Chapter 2 — Investigatory Powers: Information and Documents

Section 127 – Power to obtain information and documents about persons whose identity is not known

167. This section provides that, where a designated officer wants to check the tax position of a person (or class of persons) but does not know their identity, the designated officer may give a notice to another person requiring them to produce a document or provide information. The tribunal must have approved the giving of the notice beforehand and can only do so if it is satisfied that certain conditions are met.