



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 7

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 2

INVESTIGATORY POWERS: INFORMATION AND DOCUMENTS

128 Third party notices and notices under section 127: groups of undertakings

- (1) This section applies where an undertaking is a parent undertaking in relation to another undertaking (a “subsidiary undertaking”).
- (2) Where a third party notice is given to any person for the purpose of checking the tax position of the parent undertaking and any of its subsidiary undertakings—
 - (a) section 124(3) only requires the notice to state this and name the parent undertaking, and
 - (b) the references in section 125(6) to naming the taxpayer are to making that statement and naming the parent undertaking.
- (3) In relation to such a notice—
 - (a) in sections 125 and 126 (approval of notices and copying third party notices), the references to the taxpayer have effect as if they were references to the parent undertaking, but
 - (b) in section 152(2)(b) (no review or appeal in relation to taxpayer’s statutory records), the reference to the taxpayer has effect as if it were a reference to the parent undertaking and each of its subsidiary undertakings.
- (4) Where a third party notice is given to the parent undertaking for the purpose of checking the tax position of more than one subsidiary undertaking—
 - (a) section 124(3) only requires the notice to state this, and

Status: This is the original version (as it was originally enacted).

- (b) the references in section 125(6) to naming the taxpayer are to making that statement.
- (5) In relation to such a notice—
- (a) in section 125 (approval of notices), subsections (1) and (4)(d) do not apply,
 - (b) section 126(1) (copying third party notices to taxpayer) does not apply,
 - (c) section 137 (restriction on giving taxpayer notice following a tax return) applies as if the notice was a taxpayer notice or taxpayer notices given to each subsidiary undertaking (or, if the notice names the subsidiary undertakings to which it relates, to each of those undertakings), and
 - (d) in section 152(2)(b) (no review or appeal in relation to a taxpayer’s statutory records), the reference to the taxpayer has effect as if it were a reference to the parent undertaking or any of its subsidiary undertakings.
- (6) In this section “parent undertaking”, “subsidiary undertaking” and “undertaking” have the meanings given in sections 1161 and 1162 of, and schedule 7 to, the Companies Act 2006 (c.46).