



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 7 **S**

### INVESTIGATORY POWERS OF REVENUE SCOTLAND

## CHAPTER 2 **S**

### INVESTIGATORY POWERS: INFORMATION AND DOCUMENTS

#### **129** Third party notices and notices under section 127: partnerships **S**

- (1) This section applies where a business is carried on by two or more persons in partnership.
- (2) Where, in respect of a taxable event entered into or undertaken by or on behalf of the members of the partnership, any partner has made a tax return, section 137 has effect as if that return had been made by each of the partners.
- (3) Where a third party notice is given for the purpose of checking the tax position of more than one of the partners (in their capacity as such)—
  - (a) section 124(3) only requires the notice to state this and give a name by which the partnership is known or under which it is registered for any purpose, and
  - (b) the references in section 125(6) to naming the taxpayer are to making that statement and naming the partnership.
- (4) In relation to such a notice given to a person other than one of the partners—
  - (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 at least one of the partners, and
  - (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 any of the partners in the partnership.

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**Changes to legislation:** Revenue Scotland and Tax Powers Act 2014, Section 129 is up to date with all changes known to be in force on or before 25 April 2024. 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) View outstanding changes

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- (5) In relation to a third party notice given to one of the partners for the purpose of checking the tax position of one or more of the other partners (in their capacity as such)—
- (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, and
  - (c) 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 any of the partners in the partnership.

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**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
- .....

**Commencement Information**

- I1** S. 129 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\(3\)](#)