



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 7

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 2

INVESTIGATORY POWERS: INFORMATION AND DOCUMENTS

130 Power to obtain information about persons whose identity can be ascertained

- (1) A designated officer may by notice require a person (“P”) to provide relevant information about another person (“the taxpayer”) if the tribunal approves the giving of the notice.
- (2) The tribunal may not approve the giving of a notice under this section unless satisfied that conditions A to D are met.
- (3) Condition A is that the information is reasonably required by the officer for the purpose of checking the tax position of the taxpayer.
- (4) Condition B is that—
 - (a) the taxpayer’s identity is not known to the officer, but
 - (b) the officer holds information from which the taxpayer’s identity can be ascertained.
- (5) Condition C is that the officer has reason to believe that—
 - (a) P will be able to ascertain the taxpayer’s identity from the information held by the officer, and
 - (b) P obtained relevant information about the taxpayer in the course of carrying on a business.
- (6) Condition D is that the taxpayer’s identity cannot readily be ascertained by other means from the information held by the officer.

Status: This is the original version (as it was originally enacted).

- (7) “Relevant information” means all or any of the following—
- (a) name,
 - (b) last known address, and
 - (c) date of birth (in the case of an individual).
- (8) This section applies for the purpose of checking the tax position of a class of persons as for the purpose of checking the tax position of a single person (and references to “taxpayer” are to be read accordingly).