

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 1 — Investigatory Powers: Introductory

Overview

Section 119 – Investigatory powers of Revenue Scotland: overview

161. This section sets out an overview of Part 7 of the Act.

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.