



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 7

### INVESTIGATORY POWERS OF REVENUE SCOTLAND

#### CHAPTER 1

##### INVESTIGATORY POWERS: INTRODUCTORY

###### *Interpretation*

#### **120**     **Meaning of “tax position”**

- (1) In this Part unless otherwise stated “tax position”, in relation to a person, means the person's position as regards any devolved tax, including the person's position as regards—
- (a) past, present and future liability to pay any devolved tax,
  - (b) penalties and other amounts that have been paid, or are or may be payable, by or to the person in connection with any devolved tax, and
  - (c) claims, elections, applications and notices that have been or may be made or given in connection with the person's liability to pay any devolved tax,
- (and references to a person's position as regards a particular tax (however expressed) are to be interpreted accordingly).
- (2) References in this Part to the tax position of a person include the tax position of—
- (a) an individual who has died,
  - (b) a company that has ceased to exist.
- (3) References in this Part to a person's tax position are to the person's tax position at any time or in relation to any period, unless otherwise stated.
- (4) References to checking a person's tax position include carrying out an investigation or enquiry of any kind.

**Changes to legislation:** Revenue Scotland and Tax Powers Act 2014, Cross Heading: Interpretation is up to date with all changes known to be in force on or before 14 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

**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. 120 in force at 1.4.2015 by [S.S.I. 2015/110](#), art. 2(1)

**121 Meaning of “carrying on a business”**

- (1) In this Part references to carrying on a business include—
- (a) the letting of property,
  - (b) the activities of a charity, and
  - (c) the activities of a local authority and any other public authority.
- (2) The Scottish Ministers may by regulations provide that for the purposes of this Part—
- (a) the carrying on of an activity specified in the regulations, or
  - (b) the carrying on of such an activity (or any activity) by a person specified in the regulations,
- is or is not to be treated as the carrying on of a business.

**Commencement Information**

- I2** S. 121 in force at 1.4.2015 by [S.S.I. 2015/110](#), art. 2(1)

**122 Meaning of “statutory records”**

- (1) For the purposes of this Part information or a document forms part of a person's statutory records if it is information or a document which the person is required to keep and preserve by or under this Act, subject to subsections (2) and (3).
- (2) To the extent that any information or document that is required to be kept and preserved by or under this Act—
- (a) does not relate to the carrying on of a business, and
  - (b) is not also required to be kept or preserved by or under any other enactment relating to devolved tax,
- it forms part of a person's statutory records only to the extent that any accounting period or periods to which it relates has or have ended.
- (3) Information and documents cease to form part of a person's statutory records when the period for which they are required to be preserved by or under this Act has expired.

**Commencement Information**

- I3** S. 122 in force at 1.4.2015 by [S.S.I. 2015/110](#), art. 2(1)

**Changes to legislation:**

Revenue Scotland and Tax Powers Act 2014, Cross Heading: Interpretation is up to date with all changes known to be in force on or before 14 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.

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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\(3\)](#)