



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 7 **S**

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 1 **S**

INVESTIGATORY POWERS: INTRODUCTORY

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

Overview

119 **Investigatory powers of Revenue Scotland: overview** **S**

This Part is arranged as follows—

- (a) Chapter 2 sets out Revenue Scotland's investigatory powers in relation to information and documents,
- (b) Chapter 3 contains restrictions on the powers in Chapter 2,
- (c) Chapter 4 sets out Revenue Scotland's investigatory powers in relation to premises and other property,
- (d) Chapter 5 sets out further investigatory powers,
- (e) Chapter 6 is about reviews and appeals against information notices, and
- (f) Chapter 7 sets out offences relating to information notices.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, CHAPTER 1 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

Commencement Information

II S. 119 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

Interpretation

120 Meaning of “tax position” **S**

- (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.

Commencement Information

I2 S. 120 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

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

- (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.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, CHAPTER 1 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](#)

Commencement Information

I3 [S. 121](#) in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

122 **Meaning of “statutory records”** **S**

- (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

I4 [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, CHAPTER 1 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.

[View outstanding changes](#)

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\(3\)](#)