



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.