



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 7

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 2

INVESTIGATORY POWERS: INFORMATION AND DOCUMENTS

123 Power to obtain information and documents from taxpayer

- (1) If the condition in subsection (2) is met, a designated officer may by notice require a person (“the taxpayer”)—
 - (a) to provide information, or
 - (b) to produce a document.
- (2) That condition is that—
 - (a) the information or document is reasonably required by the officer for the purpose of checking the taxpayer’s tax position, and
 - (b) it is reasonable for the taxpayer to be required to provide the information or to produce the document.
- (3) In this Part “taxpayer notice” means a notice under this section.