



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 7

### INVESTIGATORY POWERS OF REVENUE SCOTLAND

#### CHAPTER 2

##### INVESTIGATORY POWERS: INFORMATION AND DOCUMENTS

#### **124 Power to obtain information and documents from third party**

- (1) If the condition in subsection (2) is met, a designated officer may by notice require a person—
  - (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 tax position of another person whose identity is known to the officer (“the taxpayer”), and
  - (b) it is reasonable for the person to be required to provide the information or to produce the document.
- (3) A notice under this section must name the taxpayer to whom it relates, unless the tribunal has approved the giving of the notice and disapplied this requirement under section 125.
- (4) In this Part “third party notice” means a notice under this section.