



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 7

### INVESTIGATORY POWERS OF REVENUE SCOTLAND

#### CHAPTER 2

##### INVESTIGATORY POWERS: INFORMATION AND DOCUMENTS

- 127 Power to obtain information and documents about persons whose identity is not known**
- (1) If the conditions in subsection (2) are met, a designated officer may by notice require a person—
    - (a) to provide information, or
    - (b) to produce a document.
  - (2) Those conditions are—
    - (a) that the information or document is reasonably required by the officer for the purpose of checking the tax position of—
      - (i) a person whose identity is not known to the officer, or
      - (ii) a class of persons whose individual identities are not known to the officer, and
    - (b) the tribunal has approved the giving of the notice.
  - (3) An application for approval may be made without notice.
  - (4) The tribunal may not approve the giving of a notice under this section unless it is satisfied that—
    - (a) the notice would meet the condition in subsection (2)(a),
    - (b) there are reasonable grounds for believing that the person or any of the class of persons to whom the notice relates may have failed or may fail to comply with any provision of the law relating to a devolved tax,

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**Changes to legislation:** Revenue Scotland and Tax Powers Act 2014, Section 127 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](#)

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- (c) any such failure is likely to have led or to lead to serious prejudice to the assessment or collection of tax, and
- (d) the information or document to which the notice relates is not readily available from another source.

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**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
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**Commencement Information**

- I1** S. 127 in force at 1.4.2015 by [S.S.I. 2015/110](#), art. 2(1)

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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\(3\)](#)