



# 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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**Status:** *This is the original version (as it was originally enacted).*

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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.