



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 7 **S**

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 2 **S**

INVESTIGATORY POWERS: INFORMATION AND DOCUMENTS

130 Power to obtain information about persons whose identity can be ascertained **S**

- (1) A designated officer may by notice require a person (“P”) to provide relevant information about another person (“the taxpayer”) if the tribunal approves the giving of the notice.
- (2) The tribunal may not approve the giving of a notice under this section unless satisfied that conditions A to D are met.
- (3) Condition A is that the information is reasonably required by the officer for the purpose of checking the tax position of the taxpayer.
- (4) Condition B is that—
 - (a) the taxpayer's identity is not known to the officer, but
 - (b) the officer holds information from which the taxpayer's identity can be ascertained.
- (5) Condition C is that the officer has reason to believe that—
 - (a) P will be able to ascertain the taxpayer's identity from the information held by the officer, and
 - (b) P obtained relevant information about the taxpayer in the course of carrying on a business.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 130 is up to date with all changes known to be in force on or before 25 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

- (6) Condition D is that the taxpayer's identity cannot readily be ascertained by other means from the information held by the officer.
- (7) “Relevant information” means all or any of the following—
- (a) name,
 - (b) last known address, and
 - (c) date of birth (in the case of an individual).
- (8) This section applies for the purpose of checking the tax position of a class of persons as for the purpose of checking the tax position of a single person (and references to “taxpayer” are to be read accordingly).

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. 130 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\(3\)](#)