



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 7

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 1

INVESTIGATORY POWERS: INTRODUCTORY

Interpretation

120 **Meaning of “tax position”**

- (1) In this Part unless otherwise stated “tax position”, in relation to a person, means the person’s position as regards any devolved tax, including the person’s position as regards—
- (a) past, present and future liability to pay any devolved tax,
 - (b) penalties and other amounts that have been paid, or are or may be payable, by or to the person in connection with any devolved tax, and
 - (c) claims, elections, applications and notices that have been or may be made or given in connection with the person’s liability to pay any devolved tax,
- (and references to a person’s position as regards a particular tax (however expressed) are to be interpreted accordingly).
- (2) References in this Part to the tax position of a person include the tax position of—
- (a) an individual who has died,
 - (b) a company that has ceased to exist.
- (3) References in this Part to a person’s tax position are to the person’s tax position at any time or in relation to any period, unless otherwise stated.
- (4) References to checking a person’s tax position include carrying out an investigation or enquiry of any kind.

Status: This is the original version (as it was originally enacted).

121 Meaning of “carrying on a business”

- (1) In this Part references to carrying on a business include—
 - (a) the letting of property,
 - (b) the activities of a charity, and
 - (c) the activities of a local authority and any other public authority.
- (2) The Scottish Ministers may by regulations provide that for the purposes of this Part—
 - (a) the carrying on of an activity specified in the regulations, or
 - (b) the carrying on of such an activity (or any activity) by a person specified in the regulations,is or is not to be treated as the carrying on of a business.

122 Meaning of “statutory records”

- (1) For the purposes of this Part information or a document forms part of a person’s statutory records if it is information or a document which the person is required to keep and preserve by or under this Act, subject to subsections (2) and (3).
- (2) To the extent that any information or document that is required to be kept and preserved by or under this Act—
 - (a) does not relate to the carrying on of a business, and
 - (b) is not also required to be kept or preserved by or under any other enactment relating to devolved tax,it forms part of a person’s statutory records only to the extent that any accounting period or periods to which it relates has or have ended.
- (3) Information and documents cease to form part of a person’s statutory records when the period for which they are required to be preserved by or under this Act has expired.