

*These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014*

# **REVENUE SCOTLAND AND TAX POWERS ACT 2014**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 7 – Investigatory Powers of Revenue Scotland**

##### *Chapter 2 — Investigatory Powers: Information and Documents*

##### *Section 129 – Third party notices and notices under [section 127](#): partnerships*

171. This section provides for arrangements for third party notices or notices under section 127 where the tax authority wishes to check the tax position of one or more persons in a business partnership.