

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

EXPLANATORY NOTES

THE ACT

Part 7 – Investigatory Powers of Revenue Scotland

Chapter 2 — Investigatory Powers: Information and Documents

Section 130 – Power to obtain information about persons whose identity can be ascertained

172. This section allows a designated officer to issue a notice to someone requiring them to provide information about a taxpayer (either a single person or class of persons), in order to establish the taxpayer's identity. The notice can only be given with tribunal approval to do so. The tribunal can only approve the giving of the notice if it is satisfied that conditions A to D in subsections (2) to (6) are met. Under this section, the designated officer may require any of the following information: name, last known address and the date of birth.