



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Status: Point in time view as at 01/04/2015.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 120 is up to date with all changes known to be in force on or before 11 June 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)

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. 120 in force at 1.4.2015 by [S.S.I. 2015/110](#), **art. 2(1)**

Status:

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