



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 7

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 2

INVESTIGATORY POWERS: INFORMATION AND DOCUMENTS

129 Third party notices and notices under section 127: partnerships

- (1) This section applies where a business is carried on by two or more persons in partnership.
- (2) Where, in respect of a taxable event entered into or undertaken by or on behalf of the members of the partnership, any partner has made a tax return, section 137 has effect as if that return had been made by each of the partners.
- (3) Where a third party notice is given for the purpose of checking the tax position of more than one of the partners (in their capacity as such)—
 - (a) section 124(3) only requires the notice to state this and give a name by which the partnership is known or under which it is registered for any purpose, and
 - (b) the references in section 125(6) to naming the taxpayer are to making that statement and naming the partnership.
- (4) In relation to such a notice given to a person other than one of the partners—
 - (a) in sections 125 and 126 (approval of notices and copying third party notices), the references to the taxpayer have effect as if they were references to at least one of the partners, and
 - (b) in section 152(2)(b) (no review or appeal in relation to taxpayer's statutory records), the reference to the taxpayer has effect as if it were a reference to any of the partners in the partnership.

Status: This is the original version (as it was originally enacted).

- (5) In relation to a third party notice given to one of the partners for the purpose of checking the tax position of one or more of the other partners (in their capacity as such)—
- (a) in section 125 (approval of notices), subsections (1) and (4)(d) do not apply,
 - (b) section 126(1) (copying third party notices to taxpayer) does not apply, and
 - (c) in section 152(2)(b) (no review or appeal in relation to a taxpayer’s statutory records), the reference to the taxpayer has effect as if it were a reference to any of the partners in the partnership.