

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 1 — Investigatory Powers: Introductory

Interpretation

Section 122 – Meaning of “statutory records”

164. This section sets out the definition of “statutory records” as referred to throughout this Part of the Act.