

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 132 – Complying with information notices

174. This section sets out that a person issued with an information notice must provide the required information or documents at a time, location (which cannot be in a place solely used as a dwelling) or in such form or means as is specified in the information notice. A person who fails to comply with an information notice is liable to a penalty under section 195 of the Act.