

# REVENUE SCOTLAND AND TAX POWERS ACT 2014

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## EXPLANATORY NOTES

### THE ACT

#### **Part 7 – Investigatory Powers of Revenue Scotland**

##### *Chapter 5 – Further Investigatory Powers*

##### *Section 150 – Power to copy and remove documents*

193. **Section 150** provides a power for a designated officer to copy, make extracts from and remove documents. The officer may also retain the document for a reasonable period of time. Subsection (3) allows the person who produced the document to request a receipt for it and a copy of it. Subsection (4) provides that the designated officer must not charge for providing either the receipt or the copy.
194. Subsection (6) provides that where a document that has been removed is lost or damaged, Revenue Scotland is liable to compensate the owner of the document for any expenses reasonably incurred in replacing or repairing the document.

##### *Section 151 – Computer records*

195. This section applies to any provision of this Part of the Act or Part 8 that relates to the production of documents or the inspection, copying or removal of documents. References to documents are to be read as references to anything in which information may be recorded. Subsection (3) allows a designated officer at a reasonable time to obtain access to, inspect, and check the operation of any computer or other equipment used in connection with a relevant document. Subsection (4) provides that a relevant document is a document that someone is required to produce or which may be inspected, copied or removed by a designated officer. Subsection (5) allows the designated officer to require the person in charge of the computer to provide help to fulfil the requirements of subsection (3). Subsection (6) provides that if someone obstructs the officer or does not assist the officer within a reasonable time, then that person may have to pay a financial penalty of £300.