

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

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

##### *Chapter 7 — Offences Relating to Information Notices*

*Section 155 (Offence of concealing etc. documents following information notice) and Section 156 (Offence of concealing etc. documents following information notification)*

199. These two sections provide for the creation of offences relating to concealing, destroying or otherwise disposing of documents either: a) required by an information notice which is approved by the tribunal (see section 155); or b) likely to be required by an information notice and the person has been informed by a designated officer of that fact (and that the officer intends or is required to seek the approval of the tribunal to the giving of the information notice – see section 156). If a person is convicted of an offence under either of these sections, the person is liable to: a) a fine not exceeding the statutory maximum on summary conviction; or b) on conviction on indictment, imprisonment for up to two years and/or a fine.