

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 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.