



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 7

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 2

INVESTIGATORY POWERS: INFORMATION AND DOCUMENTS

133 Producing copies of documents

- (1) Where an information notice requires a person to produce a document, the person may comply with the notice by producing a copy of the document, subject to any conditions or exceptions set out in regulations made by the Scottish Ministers.
- (2) Subsection (1) does not apply where—
 - (a) the notice requires the person to produce the original document, or
 - (b) a designated officer subsequently makes a request to the person for the original document.
- (3) Where a designated officer requests a document under subsection (2)(b), the person to whom the request is made must produce the document—
 - (a) within such period, and
 - (b) at such time and by such means (if any),as is reasonably requested by the designated officer.