



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 7

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 3

RESTRICTIONS ON POWERS IN CHAPTER 2

136 Types of information

- (1) An information notice does not require a person to provide or produce—
 - (a) information that relates to the conduct of a pending review or appeal relating to tax (or any part of a document containing such information), or
 - (b) journalistic material (or information contained in such material).
- (2) In subsection (1)(b) “journalistic material” means material acquired or created for the purposes of journalism.
- (3) Material is to be treated as journalistic material if it is in the possession of someone who acquired or created it for the purposes of journalism.
- (4) A person who receives material from someone who intends that the recipient will use it for the purposes of journalism is to be taken to have acquired it for those purposes.
- (5) An information notice does not require a person to provide or produce personal records or information contained in such records, subject to subsection (7).
- (6) In subsection (5) “personal records” means documentary and other records concerning an individual (“P”) (whether living or dead) who can be identified from them and relating—
 - (a) to P’s physical or mental health,
 - (b) to spiritual counselling or assistance given or to be given to P, or

Status: This is the original version (as it was originally enacted).

- (c) to counselling or assistance given or to be given to P, for the purposes of P's personal welfare, by any voluntary organisation or by any individual who—
 - (i) by reason of an office or occupation has responsibilities for P's personal welfare, or
 - (ii) by reason of an order of a court has responsibilities for P's supervision.
- (7) An information notice may require a person—
 - (a) to produce documents (or copies of documents) that are personal records, omitting any information whose inclusion (whether alone or with other information) makes the original documents personal records (“personal information”), and
 - (b) to provide any information contained in such records that is not personal information.