



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 7

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 5

FURTHER INVESTIGATORY POWERS

150 Power to copy and remove documents

- (1) Where a document is produced to, or inspected by, a designated officer, the officer may take copies of, or make extracts from, the document.
- (2) Where a document is produced to, or inspected by, a designated officer, the officer may—
 - (a) remove the document at a reasonable time, and
 - (b) retain it for a reasonable period, if it appears to the officer to be necessary to do so.
- (3) Where a document is removed in accordance with subsection (2), the person who produced the document may request—
 - (a) a receipt for the document, and
 - (b) a copy of the document.
- (4) A designated officer must comply with a request under subsection (3) without charge.
- (5) The removal of a document under this section is not to be regarded as breaking any lien claimed on the document.
- (6) Where a document removed under this section 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.
- (7) In this section references to a document include a copy of a document.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 150 is up to date with all changes known to be in force on or before 14 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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Modifications etc. (not altering text)

- C1** Pt. 7 applied (1.4.2015) by [The Land and Buildings Transaction Tax \(Administration\) \(Scotland\) Regulations 2014 \(S.S.I. 2014/375\)](#), regs. 1, **6**
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Commencement Information

- I1** S. 150 in force at 1.4.2015 by [S.S.I. 2015/110](#), **art. 2(1)**

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[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)