
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 38

The Revenue Scotland and Tax Powers Act
(Privileged Communications) Regulations 2015

Interpretation

2. In these Regulations—

“the Act” means the Revenue Scotland and Tax Powers Act 2014;

“document” means information, a document or part of a document;

“document in dispute” is a document over which there is a dispute between Revenue Scotland and a person who has been given an information notice as to whether the document is privileged;

“person acting on behalf of” a taxpayer or a third party means any person who is acting on behalf of a taxpayer or third party in relation to an information notice;

“taxpayer” means a person who is given a notice under section 123 of the Act;

“third party” means a person who is given a notice under section 124 of the Act;

“working day” means any day except a Saturday, a Sunday, Christmas Day, Good Friday or a bank holiday under section 1 of the Banking and Financial Dealings Act 1971⁽¹⁾.