
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 38

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

Application

3. These Regulations apply where there is a dispute between Revenue Scotland and a person to whom an information notice has been given either—

- (a) during the course of correspondence; or
- (b) during the course of an inspection of premises under Part 7 of the Act,

as to whether a document is privileged.