
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 38

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

Procedure where information notice given during inspection of premises is in dispute

6.—(1) The following procedure applies where there is a dispute falling within regulation 3(b).

(2) On receipt of the information notice, the taxpayer, third party or person acting on their behalf shall indicate to the designated officer carrying out the inspection each document, required under the information notice, which is in dispute.

(3) The taxpayer, third party or person acting on their behalf must place the document or documents in dispute, or a copy of such document or documents, in an appropriate container which prevents the contents being visible.

(4) The container shall be—

- (a) sealed, labelled and signed by that person;
- (b) countersigned by the officer; and
- (c) given into the custody of a designated officer.

(5) The designated officer shall deliver the container to the tribunal with the seal intact within forty working days of having taken custody of it together with an application to the tribunal to consider and resolve the dispute.

(6) The designated officer, at the same time as delivering an application to the tribunal under paragraph (5), must send a copy of that application to the person to whom an information notice has been given that is subject to the dispute falling within regulation 3(b).