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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 38**

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

**Compliance with information notice**

7. Where a taxpayer or third party who has received an information notice, or a person acting on their behalf, complies with the procedure set out in regulation 5 or, as the case may be, regulation 6, those persons shall be treated as having complied with the information notice in relation to the documents in dispute until the tribunal decides the status of the document or until an agreement has been reached under regulation 9.