

These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 6 – Tax Returns, Enquiries and Assessments

Chapter 2 — Taxpayer Duties to Keep and Preserve Records

Duties to keep records

Section 75 – Preservation of information etc.

112. This section provides that the duty in section 74 to preserve records under that section may be satisfied by preserving records (or the information contained in them) in an alternative form (such as microfiche or an electronic facsimile) and by any means. This is subject to any conditions or exceptions that may be prescribed by the Scottish Ministers in regulations. Such regulations are subject to the negative procedure.