

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 7 – Investigatory Powers of Revenue Scotland**

##### *Chapter 2 — Investigatory Powers: Information and Documents*

##### *Section 133 – Producing copies of documents*

175. This section provides that where an information notice requires the person to produce a document, the person may produce a copy of the document (unless the notice specifically requests, or a designated officer subsequently requests, the original document). The ability to produce a copy of the document is subject to any conditions or exceptions set out in regulations made by the Scottish Ministers. Such regulations are subject to the negative procedure.