

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 7 – Investigatory Powers of Revenue Scotland

Chapter 4 — Investigatory Powers: Premises and Other Property

Restriction on inspection of documents

Section 149 – Restriction on inspection of documents

192. This section sets out that a designated officer may not inspect a document during an inspection if an information notice given at the time of the inspection could not require the occupier to produce the document (for example, if the document is legally privileged).