

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 8 – Penalties

Chapter 4 — Penalties Relating to Investigations

Section 198 – Concealing, destroying etc. documents following information notice

236. This section provides that a person must not generally conceal, destroy or otherwise dispose of a document that is the subject of an information notice addressed to them, unless particular circumstances apply as set out in subsections (2) and (3). A person in breach of section 198 is liable to a penalty under section 195 on the grounds that the breach is deemed as a failure to comply with an information notice for the purposes of determining liability to the penalty.