



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 7 **S**

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 1 **S**

INVESTIGATORY POWERS: INTRODUCTORY

Overview

119 Investigatory powers of Revenue Scotland: overview **S**

This Part is arranged as follows—

- (a) Chapter 2 sets out Revenue Scotland's investigatory powers in relation to information and documents,
- (b) Chapter 3 contains restrictions on the powers in Chapter 2,
- (c) Chapter 4 sets out Revenue Scotland's investigatory powers in relation to premises and other property,
- (d) Chapter 5 sets out further investigatory powers,
- (e) Chapter 6 is about reviews and appeals against information notices, and
- (f) Chapter 7 sets out offences relating to information notices.

Modifications etc. (not altering text)

- C1** Pt. 7 applied (1.4.2015) by [The Land and Buildings Transaction Tax \(Administration\) \(Scotland\) Regulations 2014 \(S.S.I. 2014/375\)](#), regs. 1, 6

Commencement Information

- I1** S. 119 in force at 1.4.2015 by [S.S.I. 2015/110](#), art. 2(1)

Changes to legislation:

Revenue Scotland and Tax Powers Act 2014, Cross Heading: Overview is up to date with all changes known to be in force on or before 25 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)