



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 7 **S**

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 4 **S**

INVESTIGATORY POWERS: PREMISES AND OTHER PROPERTY

Restriction on inspection of documents

149 Restriction on inspection of documents **S**

A designated officer may not inspect a document under this Chapter if (or to the extent that), by virtue of Chapters 2 and 3, an information notice given at the time of the inspection to the occupier of the premises could not require the occupier to produce the document.

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

- II** S. 149 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: Restriction on inspection of documents 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\(3\)](#)