



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 7

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 7

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

155 Offence of concealing etc. documents following information notice

- (1) A person commits an offence if—
 - (a) the person is required to produce a document by an information notice the giving of which was approved by the tribunal, and
 - (b) the person conceals, destroys or otherwise disposes of (or arranges for the concealment, destruction or disposal of) that document.
- (2) Subsection (1) does not apply if the person acts after the document has been produced to a designated officer in accordance with the information notice, unless a designated officer has notified the person that the document must continue to be available for inspection (and has not withdrawn the notification).
- (3) Subsection (1) does not apply, in a case to which section 133 applies, if the person acts after the expiry of the period of 6 months beginning with the day on which a copy of the document was so produced unless, before the expiry of that period, a designated officer made a request for the original document under section 133(2)(b).
- (4) A person who commits an offence under subsection (1) is liable—

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, CHAPTER 7 is up to date with all changes known to be in force on or before 14 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. (See end of Document for details) View outstanding changes

- (a) on summary conviction, to a fine not exceeding the statutory maximum,
- (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or a fine (or both).

Commencement Information

I1 S. 155 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

156 Offence of concealing etc. documents following information notification

- (1) A person commits an offence if the person conceals, destroys or otherwise disposes of (or arranges for the concealment, destruction or disposal of) a document after the person has been notified by a designated officer that—
 - (a) the document is to be, or is likely to be, the subject of an information notice addressed to that person, and
 - (b) a designated officer either intends, under section 125, or is required, under section 127 or 130, to seek the approval of the tribunal to the giving of the notice in respect of the document.
- (2) A person does not commit an offence under this section if the person acts after—
 - (a) at least 6 months has expired since the person was (or was last) so informed, or
 - (b) an information notice has been given to the person requiring the document to be produced.
- (3) A person who commits an offence under subsection (1) is liable—
 - (a) on summary conviction, to a fine not exceeding the statutory maximum,
 - (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or a fine (or both).

Commencement Information

I2 S. 156 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

Changes to legislation:

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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\(3\)](#)