



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 7

### INVESTIGATORY POWERS OF REVENUE SCOTLAND

#### CHAPTER 1

##### INVESTIGATORY POWERS: INTRODUCTORY

###### *Overview*

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

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.