



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 7

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 1

INVESTIGATORY POWERS: INTRODUCTORY

Interpretation

122 Meaning of “statutory records”

- (1) For the purposes of this Part information or a document forms part of a person’s statutory records if it is information or a document which the person is required to keep and preserve by or under this Act, subject to subsections (2) and (3).
- (2) To the extent that any information or document that is required to be kept and preserved by or under this Act—
 - (a) does not relate to the carrying on of a business, and
 - (b) is not also required to be kept or preserved by or under any other enactment relating to devolved tax,it forms part of a person’s statutory records only to the extent that any accounting period or periods to which it relates has or have ended.
- (3) Information and documents cease to form part of a person’s statutory records when the period for which they are required to be preserved by or under this Act has expired.