



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 7

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 2

INVESTIGATORY POWERS: INFORMATION AND DOCUMENTS

131 Notices

- (1) In this Part “information notice” means a notice under section 123, 124, 127 or 130.
- (2) An information notice may specify or describe the information or documents to be provided or produced.
- (3) If an information notice is given with the approval of the tribunal, it must state that it is given with that approval.
- (4) A decision of the tribunal under section 125, 126, 127 or 130 is final.