



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 7

### INVESTIGATORY POWERS OF REVENUE SCOTLAND

#### CHAPTER 2

##### INVESTIGATORY POWERS: INFORMATION AND DOCUMENTS

#### 133 Producing copies of documents

- (1) Where an information notice requires a person to produce a document, the person may comply with the notice by producing a copy of the document, subject to any conditions or exceptions set out in regulations made by the Scottish Ministers.
- (2) Subsection (1) does not apply where—
  - (a) the notice requires the person to produce the original document, or
  - (b) a designated officer subsequently makes a request to the person for the original document.
- (3) Where a designated officer requests a document under subsection (2)(b), the person to whom the request is made must produce the document—
  - (a) within such period, and
  - (b) at such time and by such means (if any),as is reasonably requested by the designated officer.

#### 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

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**Changes to legislation:** Revenue Scotland and Tax Powers Act 2014, Section 133 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](#)

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#### **Commencement Information**

**II** S. 133 in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

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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\(3\)](#)