



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 7

### INVESTIGATORY POWERS OF REVENUE SCOTLAND

#### CHAPTER 3

##### RESTRICTIONS ON POWERS IN CHAPTER 2

#### 135 Information notices: general restrictions

- (1) An information notice requires a person to produce a document only if it is in the person's possession or power.
- (2) An information notice may not require a person to produce a document if the whole of the document originates more than 5 years before the date of the notice, unless the notice is given with the approval of the tribunal.
- (3) An information notice given for the purposes of checking the tax position of a person who has died may not be given more than 3 years after the person's death.

#### 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

#### Commencement Information

- I1 S. 135 in force at 1.4.2015 by [S.S.I. 2015/110](#), art. 2(1)

**Changes to legislation:**

Revenue Scotland and Tax Powers Act 2014, Section 135 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.

[View outstanding changes](#)

**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\(3\)](#)