



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

140 Auditors: supplementary

- (1) Section 139(1) does not have effect in relation to—
 - (a) information explaining any information or document which the person to whom the notice is given has, as tax accountant, assisted any client in preparing for, or delivering to, Revenue Scotland, or
 - (b) a document which contains such information.
- (2) In the case of a notice given under section 127, section 139(1) does not have effect in relation to—
 - (a) any information giving the identity or address of a person to whom the notice relates or of a person who has acted on behalf of such a person, or
 - (b) a document which contains such information.
- (3) Section 139 is not disapplied by subsection (1) or (2) if the information in question has already been provided, or a document containing the information has already been produced, to a designated officer.
- (4) Where section 139 is disapplied in relation to a document by subsection (1) or (2), an information notice that requires the document to be produced has effect as if it required any part or parts of the document containing the information mentioned in subsection (1) or (2) to be produced.