



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 7

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 7

OFFENCES RELATING TO INFORMATION NOTICES

156 Offence of concealing etc. documents following information notification

- (1) A person commits an offence if the person conceals, destroys or otherwise disposes of (or arranges for the concealment, destruction or disposal of) a document after the person has been notified by a designated officer that—
 - (a) the document is to be, or is likely to be, the subject of an information notice addressed to that person, and
 - (b) a designated officer either intends, under section 125, or is required, under section 127 or 130, to seek the approval of the tribunal to the giving of the notice in respect of the document.
- (2) A person does not commit an offence under this section if the person acts after—
 - (a) at least 6 months has expired since the person was (or was last) so informed, or
 - (b) an information notice has been given to the person requiring the document to be produced.
- (3) A person who commits an offence under subsection (1) is liable—
 - (a) on summary conviction, to a fine not exceeding the statutory maximum,
 - (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or a fine (or both).