



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 8 **S**

PENALTIES

CHAPTER 4 **S**

PENALTIES RELATING TO INVESTIGATIONS

Penalties for concealing, destroying etc. documents

199 **Concealing, destroying etc. documents following information notification** **S**

- (1) A person must not conceal, destroy or otherwise dispose of (or arrange for the concealment, destruction or disposal of) a document if a designated officer has notified the person that the document is to be, or is likely to be, the subject of an information notice addressed to that person, unless subsection (2) applies.
- (2) Subsection (1) does not apply if the person acts after—
 - (a) at least 6 months has expired since the person was (or was last) so notified, or
 - (b) an information notice has been given to the person requiring the document to be produced.

Commencement Information

II **S. 199** 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 199 is up to date with all changes known to be in force on or before 25 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\(3\)](#)