



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 8

### PENALTIES

#### CHAPTER 4

##### PENALTIES RELATING TO INVESTIGATIONS

##### *Penalties for concealing, destroying etc. documents*

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

- (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.