



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 7

### INVESTIGATORY POWERS OF REVENUE SCOTLAND

#### CHAPTER 5

##### FURTHER INVESTIGATORY POWERS

#### **150 Power to copy and remove documents**

- (1) Where a document is produced to, or inspected by, a designated officer, the officer may take copies of, or make extracts from, the document.
- (2) Where a document is produced to, or inspected by, a designated officer, the officer may—
  - (a) remove the document at a reasonable time, and
  - (b) retain it for a reasonable period, if it appears to the officer to be necessary to do so.
- (3) Where a document is removed in accordance with subsection (2), the person who produced the document may request—
  - (a) a receipt for the document, and
  - (b) a copy of the document.
- (4) A designated officer must comply with a request under subsection (3) without charge.
- (5) The removal of a document under this section is not to be regarded as breaking any lien claimed on the document.
- (6) Where a document removed under this section is lost or damaged, Revenue Scotland is liable to compensate the owner of the document for any expenses reasonably incurred in replacing or repairing the document.
- (7) In this section references to a document include a copy of a document.

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*Status: This is the original version (as it was originally enacted).*

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## 151 Computer records

- (1) This section applies to any provision of this Part or Part 8 (penalties) that—
  - (a) requires a person to produce a document or cause a document to be produced,
  - (b) requires a person to permit a designated officer—
    - (i) to inspect a document, or
    - (ii) to make or take copies of or extracts from or remove a document,
  - (c) makes provision about penalties or offences in connection with the production or inspection of documents, including with the failure to produce or permit the inspection of documents, or
  - (d) makes any other provision in connection with a requirement mentioned in paragraph (a) or (b).
- (2) A provision to which this section applies has effect as if—
  - (a) any reference in the provision to a document were a reference to anything in which information of any description is recorded, and
  - (b) any reference in the provision to a copy of a document were a reference to anything onto which information recorded in the document has been copied, by whatever means and whether directly or indirectly.
- (3) A designated officer may, at any reasonable time, obtain access to, inspect and check the operation of, any computer and any associated apparatus or material which is or has been used in connection with a relevant document.
- (4) In subsection (3) “relevant document” means a document that a person has been, or may be, required by or under a provision of this Part—
  - (a) to produce or cause to be produced, or
  - (b) to permit a designated officer—
    - (i) to inspect,
    - (ii) to make or take copies of or extracts from, or
    - (iii) to remove.
- (5) A designated officer may require—
  - (a) the person by whom or on whose behalf the computer is or has been so used, or
  - (b) any person having charge of, or otherwise concerned with the operation of, the computer, apparatus or material,
 to provide the designated officer with such reasonable assistance as may be required for the purposes of subsection (3).
- (6) A person who—
  - (a) obstructs the exercise of a power conferred by this section, or
  - (b) fails to comply within a reasonable time with a requirement under subsection (5),
 is liable to a penalty of £300.
- (7) Sections 201 to 203 (assessment and enforcement of penalties) apply in relation to a penalty under this section as they apply in relation to a penalty under section 195.