



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 7

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 2

INVESTIGATORY POWERS: INFORMATION AND DOCUMENTS

132 Complying with information notices

- (1) Where a person is required by an information notice to provide information or produce a document, the person must do so—
 - (a) within such period, and
 - (b) at such time, by such means and in such form (if any), as is reasonably specified or described in the notice.
- (2) Where an information notice requires a person to produce a document, it must be produced—
 - (a) at a place agreed to by that person and a designated officer, or
 - (b) at such place as a designated officer may reasonably specify.
- (3) A designated officer must not specify for the purposes of subsection (2)(b) a place that is used solely as a dwelling.
- (4) The production of a document in compliance with an information notice is not to be regarded as breaking any lien claimed on the document.

Modifications etc. (not altering text)

- C1 Pt. 7 applied (1.4.2015) by [The Land and Buildings Transaction Tax \(Administration\) \(Scotland\) Regulations 2014 \(S.S.I. 2014/375\)](#), regs. 1, 6

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 132 is up to date with all changes known to be in force on or before 26 June 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. (See end of Document for details) [View outstanding changes](#)

Commencement Information

II S. 132 in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

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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\(3\)](#)