



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.