



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 7

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 2

INVESTIGATORY POWERS: INFORMATION AND DOCUMENTS

134 Further provision about powers relating to information notices

The Scottish Ministers may by regulations make further provision about—

- (a) the form and content of information notices,
- (b) the time periods for complying with information notices, and
- (c) the manner of complying with information notices.