



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 7

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 3

RESTRICTIONS ON POWERS IN CHAPTER 2

139 Protection for auditors

- (1) An information notice does not require a person who has been appointed as an auditor for the purpose of an enactment—
 - (a) to provide information held in connection with the performance of the person's functions under that enactment, or
 - (b) to produce documents which are that person's property and which were created by that person or on that person's behalf for or in connection with the performance of those functions.
- (2) Subsection (1) has effect subject to section 140.