
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 131

**The Revenue Scotland and Tax Powers Act
(Reimbursement Arrangements) Regulations 2015**

Production of records

7.—(1) Where a claimant is given notice in accordance with paragraph (2), the claimant must in accordance with such notice produce to Revenue Scotland, or to an officer of Revenue Scotland, the records that the claimant is required to keep pursuant to regulation 6.

(2) A notice given for the purposes of paragraph (1) must—

- (a) be in writing;
- (b) state the place and time at which, and the date on which the records are to be produced; and
- (c) be signed and dated by Revenue Scotland, or by an officer of Revenue Scotland,

and may be given before or after, or both before and after, Revenue Scotland has paid the relevant amount to the claimant.