
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 38

TAXES

The Revenue Scotland and Tax Powers Act
(Privileged Communications) Regulations 2015

Made - - - - 29th January 2015
Laid before the Scottish
Parliament - - 2nd February 2015
Coming into force 1st April 2015

THE REVENUE SCOTLAND AND TAX POWERS ACT
(PRIVILEGED COMMUNICATIONS) REGULATIONS 2015

1. Citation, and commencement
 2. Interpretation
 3. Application
 4. Requirement to provide information and produce documents not in dispute
 5. Procedure where information notice given in correspondence is in dispute
 6. Procedure where information notice given during inspection of premises is in dispute
 7. Compliance with information notice
 8. Finding of the tribunal
 9. Resolution of disputes by agreement
- Signature
Explanatory Note