



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 7

### INVESTIGATORY POWERS OF REVENUE SCOTLAND

## CHAPTER 4

### INVESTIGATORY POWERS: PREMISES AND OTHER PROPERTY

#### *Other powers in relation to premises*

#### **148 Power to mark assets and to record information**

The powers under sections 141 to 146 include—

- (a) power to mark business assets, and anything containing business assets, for the purpose of indicating that they have been inspected, and
- (b) power to obtain and record information (whether electronically or otherwise) relating to the premises, property, assets and documents that have been inspected.