



# 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

###### *Inspection of business premises*

#### **143 Carrying out inspections under section 141 or 142**

- (1) An inspection under section 141 or 142 may be carried out only—
  - (a) at a time agreed to by the occupier of the premises, or
  - (b) if subsection (2) is satisfied, at any reasonable time.
- (2) This subsection is satisfied if—
  - (a) the occupier of the premises has been given at least 7 days' notice in writing of the time of the inspection, or
  - (b) the officer has reasonable grounds for believing that giving notice of the inspection would seriously prejudice the assessment or collection of tax.
- (3) A designated officer seeking to carry out an inspection under subsection (2)(b) must provide a notice in writing as follows—
  - (a) if the occupier of the premises is present at the time the inspection is to begin, the notice must be provided to the occupier,
  - (b) if the occupier of the premises is not present but a person who appears to the officer to be in charge of the premises is present, the notice must be provided to that person,
  - (c) in any other case, the notice must be left in a prominent place on the premises.

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*Status: This is the original version (as it was originally enacted).*

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- (4) The notice referred to in subsection (2)(a) or (3) must state the possible consequences of obstructing the designated officer in the exercise of the power.
- (5) If a notice referred to in subsection (2)(a) or (3) is given in respect of an inspection approved by the tribunal (see section 147), it must state that the inspection has been so approved.