



# 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*

#### **144 Carrying out inspections under section 141 or 142: further provision**

- (1) A designated officer carrying out an inspection under section 141 or 142 has the following powers.
- (2) On entering the premises, the officer may take any person authorised by the officer and, if the officer has reasonable cause to apprehend any serious obstruction in the execution of the inspection, a constable.
- (3) Subject to subsection (9), on entering the premises, the officer or a person authorised by the officer may take any equipment or materials required for any purpose for which the inspection is being carried out.
- (4) The officer may make such examination or investigation the officer considers to be necessary in the circumstances.
- (5) The officer may direct that the premises or any part of them, or anything in them, be left undisturbed (whether generally or in particular respects) for so long as is reasonably necessary for the purpose of any such examination or investigation.
- (6) The officer or a person authorised by the officer may take samples of material on the premises.
- (7) The power to take samples mentioned in subsection (6) includes power—

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*Status: This is the original version (as it was originally enacted).*

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- (a) to carry out experimental borings or other works on the premises, and
  - (b) to install, keep or maintain monitoring and other apparatus there.
- (8) Any sample taken under subsections (6) and (7) is to be disposed of in such manner as Revenue Scotland may determine.
- (9) An officer or authorised person may exercise the power mentioned in subsection (3) only—
- (a) at a time agreed to by the occupier of the premises, or
  - (b) if subsection (10) is satisfied, at any reasonable time.
- (10) This subsection is satisfied if—
- (a) in a case where notice was given under section 143(2)(a), that the notice informed the occupier of the premises that the officer or authorised person intended to exercise the power mentioned in subsection (3), or
  - (b) the officer has reasonable grounds for believing that giving notice of the exercise of that power would seriously prejudice the assessment or collection of tax.
- (11) Section 143(3) to (5) apply to the exercise of the power mentioned in subsection (3) by virtue of subsection (10)(b) as they apply to an inspection carried out by virtue of section 143(2)(b).