



# 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 for valuation etc.*

#### **146 Carrying out inspections under section 145**

- (1) An inspection under section 145 may be carried out only if condition A or B is met.
- (2) Condition A is that—
  - (a) the inspection is carried out at a time agreed to by a relevant person, and
  - (b) the relevant person has been given notice in writing of the agreed time of the inspection.
- (3) “Relevant person” means—
  - (a) the occupier of the premises, or
  - (b) if the occupier cannot be identified or the premises are vacant, a person who controls the premises.
- (4) Condition B is that—
  - (a) the inspection has been approved by the tribunal, and
  - (b) any relevant person specified by the tribunal has been given at least 7 days’ notice in writing of the time of the inspection.
- (5) A notice under subsection (4)(b) must state the possible consequences of obstructing the officer in the exercise of the power.

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*Status: This is the original version (as it was originally enacted).*

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- (6) If a notice is given under this section in respect of an inspection approved by the tribunal (see section 147), it must state that the inspection has been so approved.
- (7) A designated officer seeking to carry out an inspection under section 145 must produce evidence of authority to carry out the inspection if asked to do so by—
  - (a) the occupier of the premises, or
  - (b) any other person who appears to the officer to be in charge of the premises or property.