

These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 7 – Investigatory Powers of Revenue Scotland

Chapter 4 — Investigatory Powers: Premises and Other Property

Inspection for valuation etc.

Section 145 – Power to inspect property for valuation etc. and section 146 – Carrying out of inspections under section 145

189. These sections provide that a designated officer may enter and inspect premises for the purpose of valuing the premises if it is reasonably required to check a person's tax position. Section 146 sets out the conditions under which such an inspection can be carried out. A person who deliberately obstructs a designated officer (or a person authorised by the officer) in the course of an inspection under this section, and which has been approved by the tribunal, is liable to a penalty under section 195 of the Act.