

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

Approval of tribunal for premises inspections

Section 147 – Approval of tribunal for premises inspections

190. This section provides that a designated officer make ask the tribunal to approve an inspection under sections 141, 142 or 145 or to approve the exercise of any of the powers in section 144 in relation to an inspection under section 141 or 142. The tribunal must be satisfied the inspection or exercise of powers is justified. The conditions outlined in subsection (4) apply to approving inspections under section 145. The application to the tribunal can be made without notice, and any decision of the tribunal is final.