



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

Approval of tribunal for premises inspections

147 Approval of tribunal for premises inspections

- (1) A designated officer may ask the tribunal—
 - (a) to approve an inspection under section 141, 142 or 145, or
 - (b) to approve the exercise, in relation to an inspection under section 141 or 142, of any of the powers mentioned in section 144,(and for the effect of obtaining such approval see section 195 (penalties for failure to comply or obstruction)).
- (2) An application for approval under this section may be made without notice (except as required under subsection (4)).
- (3) The tribunal may not approve an inspection under section 141 or 142 unless the tribunal is satisfied that, in the circumstances, the inspection is justified.
- (4) The tribunal may not approve an inspection under section 145 unless—
 - (a) the person whose tax position is the subject of the proposed inspection has been given a reasonable opportunity to make representations to the designated officer about that inspection,
 - (b) the occupier of the premises has been given a reasonable opportunity to make such representations,
 - (c) the tribunal has been given a summary of any representations made, and

Status: This is the original version (as it was originally enacted).

- (d) the tribunal is satisfied that, in the circumstances, the inspection is justified.
- (5) Subsection (4)(b) does not apply if the tribunal is satisfied that the occupier of the premises cannot be identified.
- (6) A decision of the tribunal under this section is final.