



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

141 Power to inspect business premises

- (1) If the condition in subsection (2) is met, a designated officer may enter a person's business premises and inspect—
 - (a) the premises,
 - (b) business assets that are on the premises,
 - (c) business documents that are on the premises.
- (2) That condition is that the designated officer has reason to believe that the inspection is reasonably required for the purpose of checking the person's tax position.
- (3) The powers under this section do not include power to enter or inspect any part of the premises that is used solely as a dwelling.
- (4) In this Chapter—

“business assets” means assets that a designated officer has reason to believe are owned, leased or used in connection with the carrying on of a business by any person (but does not include documents),

“business documents” means documents or copies of documents—
 - (a) that relate to the carrying on of a business by any person, and
 - (b) that form part of any person's statutory records,

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 141 is up to date with all changes known to be in force on or before 14 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

“business premises”, in relation to a person, means premises (or any part of premises) that a designated officer has reason to believe are (or is) used in connection with the carrying on of a business by or on behalf of the person,
“premises” includes any building or structure, any land and any means of transport.

Modifications etc. (not altering text)

C1 Pt. 7 applied (1.4.2015) by [The Land and Buildings Transaction Tax \(Administration\) \(Scotland\) Regulations 2014 \(S.S.I. 2014/375\)](#), regs. 1, 6

Commencement Information

I1 S. 141 in force at 1.4.2015 by [S.S.I. 2015/110](#), art. 2(1)

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Changes and effects yet to be applied to :

- s. 141(4) words repealed by [2017 asp 2 Sch. 2 para. 2\(3\)](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)