



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,

Status: *This is the original version (as it was originally enacted).*

“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.