



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 for valuation etc.

145 Power to inspect property for valuation etc.

- (1) A designated officer may enter and inspect premises for the purpose of valuing the premises if the valuation is reasonably required for the purpose of checking any person's tax position.
- (2) A designated officer may enter premises and inspect—
 - (a) the premises,
 - (b) any other property on the premises,for the purpose of valuing, measuring or determining the character of the premises or property.
- (3) Subsection (2) only applies if the valuation, measurement or determination is reasonably required for the purposes of checking any person's tax position.
- (4) A person who the designated officer considers is needed to assist with the valuation, measurement or determination may enter and inspect the premises or property with the officer.