



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.

146 Carrying out inspections under section 145

- (1) An inspection under section 145 may be carried out only if condition A or B is met.
- (2) Condition A is that—
 - (a) the inspection is carried out at a time agreed to by a relevant person, and
 - (b) the relevant person has been given notice in writing of the agreed time of the inspection.
- (3) “Relevant person” means—
 - (a) the occupier of the premises, or
 - (b) if the occupier cannot be identified or the premises are vacant, a person who controls the premises.
- (4) Condition B is that—
 - (a) the inspection has been approved by the tribunal, and
 - (b) any relevant person specified by the tribunal has been given at least 7 days' notice in writing of the time of the inspection.
- (5) A notice under subsection (4)(b) must state the possible consequences of obstructing the officer in the exercise of the power.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 146 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](#)

- (6) If a notice is given under this section in respect of an inspection approved by the tribunal (see section 147), it must state that the inspection has been so approved.
- (7) A designated officer seeking to carry out an inspection under section 145 must produce evidence of authority to carry out the inspection if asked to do so by—
- (a) the occupier of the premises, or
 - (b) any other person who appears to the officer to be in charge of the premises or property.

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
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Commencement Information

- I1** S. 146 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 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\(3\)](#)