



# 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

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**Changes to legislation:** Revenue Scotland and Tax Powers Act 2014, Section 147 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

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- (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.

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**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. 147 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\(3\)](#)