



# 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*

#### **142 Power to inspect business premises of involved third parties**

- (1) If the condition in subsection (2) is met, a designated officer may enter business premises of an involved third party and inspect—
  - (a) the premises,
  - (b) business assets that are on the premises, and
  - (c) relevant 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 position of any person or class of persons as regards a relevant devolved tax.
- (3) In this section—
  - “involved third party” means a person who is, or a category of persons who are, specified by the Scottish Ministers by order,
  - “relevant documents” means such documents as may be so specified,
  - “relevant devolved tax” means such devolved tax as may be so specified.
- (4) The powers under this section may be exercised whether or not the identity of that person is, or the individual identities of those persons are, known to the designated officer.

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**Changes to legislation:** Revenue Scotland and Tax Powers Act 2014, Section 142 is up to date with all changes known to be in force on or before 21 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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- (5) 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.

**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. 142 in force at 7.11.2014 for specified purposes by [S.S.I. 2014/278](#), art. 2, **sch.**  
**I2** S. 142 in force at 1.4.2015 in so far as not already in force by [S.S.I. 2015/110](#), **art. 2(1)**

**Changes to legislation:**

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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\(3\)](#)