



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 10

### ENFORCEMENT OF PAYMENT OF TAX

#### CHAPTER 1

##### ENFORCEMENT: GENERAL

##### *Certification of matters by Revenue Scotland*

#### **223 Certification of matters by Revenue Scotland**

- (1) A certificate of Revenue Scotland—
- (a) that a return required to be made to Revenue Scotland under this Act or any other enactment has not been made,
  - (b) that a relevant sum has not been paid,
  - (c) that a notification required to be made to Revenue Scotland under this Act or any other enactment has not been made,
- is sufficient evidence of that fact until the contrary is proved.
- (2) In subsection (1) “relevant sum” means a sum payable to Revenue Scotland by or under this Act or any other enactment or under a contract settlement or a settlement agreement.
- (3) A copy of any document provided to Revenue Scotland for the purposes of this Act or any other enactment and certified by it to be such a copy is admissible in any proceedings, whether civil or criminal, to the same extent as the document itself.
- (4) Any document purporting to be such a certificate is to be treated as if it were such a certificate until the contrary is proved.