



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 10

ENFORCEMENT OF PAYMENT OF TAX

CHAPTER 2

ENFORCEMENT: POWERS TO OBTAIN CONTACT DETAILS FOR DEBTORS

228 Power to obtain details

- (1) A designated officer may by notice require the third party to provide the contact details.
- (2) The notice must name the debtor.
- (3) If a notice is given under subsection (1), the third party must provide the details—
 - (a) within such period, and
 - (b) at such time, by such means and in such form (if any),as is reasonably specified or described in the notice.