

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 10 – Enforcement of Payment of Tax

Chapter 2 — Enforcement: Powers to Obtain Contact Details for Debtors

Section 227 – Requirement for contact details for debtor

266. This section provides that Chapter 2 applies where Revenue Scotland is owed money by a debtor but has no contact details and a designated officer reasonably believes that a third party (which must be a company or local authority and cannot be a charity or an organisation operating on behalf of a charity) holds the contact details.

Section 228 – Power to obtain details

267. This section provides a designated officer of Revenue Scotland with a power, by means of a written notice, to require the third party to provide the contact details of the debtor outlined in section 227. The notice must name the debtor. The third party is obliged to provide contact details of the debtor in accordance with the timescale and in the form set out in the notice.

Section 229 – Reviews and appeals against notices or requirements

268. This section provides the third party with a right of review or appeal against a notice under section 228 but only on the basis that it would be unduly onerous to comply.

Section 230 – Power to modify section 229

269. This section provides a power for the Scottish Ministers to modify by order (subject to affirmative procedure) section 229(2). Such orders can provide as to whether certain decisions in relation to the giving of notices under section 228, or any requirements contained within such notices, are appealable (generally or in certain circumstances only) or not appealable for the purposes of section 233(1)(i).

Section 231 – Penalty

270. This section provides that in the event that the third party fails to comply with a notice under section 228, a £300 penalty would apply.