



# 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.

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**Changes to legislation:** Revenue Scotland and Tax Powers Act 2014, Cross Heading: Certification of matters by Revenue Scotland 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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#### **Commencement Information**

**II** [S. 223](#) 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\(3\)](#)