



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

227 Requirement for contact details for debtor

- (1) This Chapter applies where—
- (a) a sum is payable by a person (“the debtor”) to Revenue Scotland by or under this Act or any other enactment or under a contract settlement or a settlement agreement,
 - (b) a designated officer reasonably requires contact details for the debtor for the purpose of collecting that sum,
 - (c) the officer has reasonable grounds to believe that a person (“the third party”) has any such details, and
 - (d) the condition in subsection (2) is met.
- (2) The condition is that—
- (a) the third party is a company or a local authority, or
 - (b) the officer has reasonable grounds to believe that the third party obtained the details in the course of carrying on a business.
- (3) This Chapter does not apply if—
- (a) the third party is a charity and obtained the details in the course of providing services free of charge, or
 - (b) the third party is not a charity but obtained the details in the course of providing services on behalf of a charity that are free of charge to the recipient of the service.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, CHAPTER 2 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

- (4) In this Chapter—
 “business” includes—
 (a) a profession, and
 (b) a property business (within the meaning of section 263(6) of the Income Tax (Trading and Other Income) Act 2005 (c.5)),
 “contact details”, in relation to a person, means the person's address and any other information about how the person may be contacted.

Commencement Information

I1 S. 227 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

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.

Commencement Information

I2 S. 228 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

229 Reviews and appeals against notices or requirements

- (1) This section applies where a third party seeks, under Part 11, to have a decision in relation to the giving of a notice under section 228 or in relation to any requirement in such a notice reviewed or appealed.
 (2) A third party may give notice of review or notice of appeal in relation to a decision to give a notice, or in relation to a requirement in such a notice, only on the ground that it would be unduly onerous to comply with the notice or the requirement in it.

Commencement Information

I3 S. 229 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

230 Power to modify section 229

The Scottish Ministers may by order modify section 229(2) to provide for certain decisions in relation to the giving of notices under section 228 or in relation to any requirement in such notices—

- (a) to be appealable for the purposes of section 233(1)(i),
 (b) to be appealable for the purposes of that paragraph on certain grounds or in certain circumstances only,

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(c) to not be appealable.

Commencement Information

I4 [S. 230](#) in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

231 Penalty

- (1) This section applies if the third party fails to comply with the notice.
- (2) The third party is liable to a penalty of £300.
- (3) Sections 201 to 203 (assessment and enforcement of penalties) apply in relation to a penalty under this section as they apply in relation to a penalty under section 195 (and references in those provisions to an information notice include a notice under this Chapter).

Commencement Information

I5 [S. 231](#) in force at 1.4.2015 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\(3\)](#)