



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, Section 227 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

II S. 227 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\(3\)](#)