



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 10

### ENFORCEMENT OF PAYMENT OF TAX

#### CHAPTER 1

##### ENFORCEMENT: GENERAL

##### *Issue of tax demands and receipts*

#### **221 Issue of tax demands and receipts**

- (1) Where tax is due and payable, Revenue Scotland may demand the sum charged from the person liable to pay it.
- (2) On payment of the tax, Revenue Scotland must give a receipt.

##### *Fees for payment*

#### **222 Fees for payment**

- (1) The Scottish Ministers may by regulations provide that, where a person makes a payment to Revenue Scotland or a person authorised by Revenue Scotland using a method of payment specified in the regulations, the person must also pay a fee specified in, or determined in accordance with, the regulations.
- (2) A method of payment may only be specified in regulations under this section if Revenue Scotland expects that it, or the person authorised by it, will be required to pay a fee or charge (however described) in connection with amounts paid using that method of payment.

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*Status: This is the original version (as it was originally enacted).*

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- (3) The fee provided for in regulations under this section must not exceed what is reasonable having regard to the costs incurred by Revenue Scotland, or a person authorised by it, in paying the fee or charge mentioned in subsection (2).
- (4) Regulations under this section—
- (a) may make provision about the time and manner in which the fee must be paid,
  - (b) may make provision generally or only for specified purposes.

### *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.

### *Court proceedings*

#### **224 Court proceedings**

Tax due and payable may be sued for and recovered from the person liable to pay it as a debt due to the Crown by proceedings—

- (a) in the sheriff court, or
- (b) in the Court of Session (sitting as the Court of Exchequer).

### *Summary warrant*

#### **225 Summary warrant**

- (1) This section applies if a person does not pay an amount that is payable by that person to Revenue Scotland by or under this Act or any other enactment or under a contract settlement or a settlement agreement.
- (2) A designated officer may apply to the sheriff for a summary warrant.
- (3) An application under subsection (2) must be accompanied by a certificate which—

- (a) complies with subsection (4), and
  - (b) is signed by the officer.
- (4) A certificate complies with this subsection if—
- (a) it states that—
    - (i) none of the persons specified in the application has paid the sum payable by that person,
    - (ii) the officer has demanded payment from each such person of the sum payable by that person, and
    - (iii) the period of 14 days beginning with the day on which the demand is made has expired without payment being made, and
  - (b) it specifies the sum payable by each person specified in the application.
- (5) The sheriff must, on an application by a designated officer under subsection (2), grant a summary warrant in (or as nearly as may be in) the form prescribed by Act of Sederunt.
- (6) A summary warrant granted under subsection (5) authorises the recovery of the sum payable by—
- (a) attachment,
  - (b) money attachment,
  - (c) earnings arrestment,
  - (d) arrestment and action of furthcoming or sale.
- (7) Subject to subsection (8) and without prejudice to section 39(1) of the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17) (expenses of attachment) —
- (a) the sheriff officer's fees, and
  - (b) any outlays reasonably incurred by that officer,
- in connection with the execution of a summary warrant are to be chargeable against the person in relation to whom the summary warrant was granted.
- (8) No fees are to be chargeable by the sheriff officer against the person in relation to whom the summary warrant was granted for collecting, and accounting to Revenue Scotland for, sums paid to that officer by that person in respect of the sum payable.

### *Recovery of penalties and interest*

## **226 Recovery of penalties and interest**

The provisions of this Chapter have effect in relation to the recovery of any unpaid amount by way of—

- (a) penalty, or
  - (b) interest (whether on unpaid tax or penalty),
- as though that amount were an amount of unpaid 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.
- (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.

#### **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.

## **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.

## **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,
- (c) to not be appealable.

## **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).