

*These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014*

# **REVENUE SCOTLAND AND TAX POWERS ACT 2014**

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## **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.