



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

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- (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.