



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.

Status: This is the original version (as it was originally enacted).

(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.