

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

EXPLANATORY NOTES

THE ACT

Part 10 – Enforcement of Payment of Tax

Chapter 1 — Enforcement: General

Issue of tax demands and receipts

Section 221 – Issue of tax demands and receipts

260. This section provides Revenue Scotland with a power to demand a sum of tax that is due and payable from a taxpayer. Revenue Scotland must provide a receipt upon payment of the tax.