

*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 1 — Enforcement: General*

#### **Certification of matters by Revenue Scotland**

##### *Section 223 – Certification of matters by Revenue Scotland*

262. This section provides for certificates of Revenue Scotland relating to: returns not being made to Revenue Scotland as required under any enactment; sums payable to Revenue Scotland under any enactment not having been paid; notifications not being made to Revenue Scotland as required under any enactment. Their purpose is to provide evidence to the court in support of any debt or action which Revenue Scotland administers, avoiding the need for lengthy documentation. The decision whether to accept such evidence is for the court.