

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 4 – the Scottish Tax Tribunals

Chapter 7 — Powers and Enforcement

Section 47 – Enforcement of decisions

61. This section provides that a decision of the Tax Tribunals will be enforceable by provisions laid out in tribunal rules, and may reference the means of enforcing an order from a sheriff or the Court of Session.