Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 10

ENFORCEMENT OF PAYMENT OF TAX

CHAPTER 1

ENFORCEMENT: GENERAL

Issue of tax demands and receipts

221 Issue of tax demands and receipts

(1) Where tax is due and payable, Revenue Scotland may demand the sum charged from the person liable to pay it.

(2) On payment of the tax, Revenue Scotland must give a receipt.

Commencement Information

I1 S. 221 in force at 1.4.2015 by S.S.I. 2015/110, **art. 2(1)**

Fees for payment

222 Fees for payment

(1) The Scottish Ministers may by regulations provide that, where a person makes a payment to Revenue Scotland or a person authorised by Revenue Scotland using a method of payment specified in the regulations, the person must also pay a fee specified in, or determined in accordance with, the regulations.

Changes to legislation: *Revenue Scotland and Tax Powers Act 2014, CHAPTER 1 is up to date with all changes known to be in force on or before 26 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

(2) A method of payment may only be specified in regulations under this section if Revenue Scotland expects that it, or the person authorised by it, will be required to pay a fee or charge (however described) in connection with amounts paid using that method of payment.

(3) The fee provided for in regulations under this section must not exceed what is reasonable having regard to the costs incurred by Revenue Scotland, or a person authorised by it, in paying the fee or charge mentioned in subsection (2).

(4) Regulations under this section—
  (a) may make provision about the time and manner in which the fee must be paid,
  (b) may make provision generally or only for specified purposes.

Commencement Information
I2 S. 222 in force at 7.11.2014 by S.S.I. 2014/278, art. 2, **sch.**

Certification of matters by Revenue Scotland

223 Certification of matters by Revenue Scotland

(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.

Commencement Information
I3 S. 223 in force at 1.4.2015 by S.S.I. 2015/110, **art. 2(1)**

Court proceedings

224 Court proceedings

Tax due and payable may be sued for and recovered from the person liable to pay it as a debt due to the Crown by proceedings—

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(a) in the sheriff court, or
(b) in the Court of Session (sitting as the Court of Exchequer).

Commencement Information
I4 S. 224 in force at 1.4.2015 by S.S.I. 2015/110, **art. 2(1)**

Summary warrant

225 Summary warrant

(1) This section applies if a person does not pay an amount that is payable by that person to Revenue Scotland by or under this Act or any other enactment or under a contract settlement or a settlement agreement.

(2) A designated officer may apply to the sheriff for a summary warrant.

(3) An application under subsection (2) must be accompanied by a certificate which—
(a) complies with subsection (4), and
(b) is signed by the officer.

(4) A certificate complies with this subsection if—
(a) it states that—
(i) none of the persons specified in the application has paid the sum payable by that person,
(ii) the officer has demanded payment from each such person of the sum payable by that person, and
(iii) the period of 14 days beginning with the day on which the demand is made has expired without payment being made, and
(b) it specifies the sum payable by each person specified in the application.

(5) The sheriff must, on an application by a designated officer under subsection (2), grant a summary warrant in (or as nearly as may be in) the form prescribed by Act of Sederunt.

(6) A summary warrant granted under subsection (5) authorises the recovery of the sum payable by—
(a) attachment,
(b) money attachment,
(c) earnings arrestment,
(d) arrestment and action of furthcoming or sale.

(7) Subject to subsection (8) and without prejudice to section 39(1) of the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17) (expenses of attachment) —
(a) the sheriff officer's fees, and
(b) any outlays reasonably incurred by that officer,
in connection with the execution of a summary warrant are to be chargeable against the person in relation to whom the summary warrant was granted.

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(8) No fees are to be chargeable by the sheriff officer against the person in relation to whom the summary warrant was granted for collecting, and accounting to Revenue Scotland for, sums paid to that officer by that person in respect of the sum payable.

Commencement Information

I5 S. 225 in force at 1.4.2015 by S.S.I. 2015/110, **art. 2(1)**

Recovery of penalties and interest

226 Recovery of penalties and interest

The provisions of this Chapter have effect in relation to the recovery of any unpaid amount by way of—

(a) penalty, or

(b) interest (whether on unpaid tax or penalty),

as though that amount were an amount of unpaid tax.

Commencement Information

I6 S. 226 in force at 1.4.2015 by S.S.I. 2015/110, **art. 2(1)**

Changes to legislation:
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View outstanding changes

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:
Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by 2017 asp 2 Sch. 2 para. 2(2)
- s. 215A-215G and cross-headings inserted by 2017 asp 2 Sch. 2 para. 21
- s. 223(1)(d)(e) inserted by 2017 asp 2 Sch. 2 para. 24
- s. 233(1)(j) inserted by 2017 asp 2 Sch. 2 para. 25(2)
- s. 233(3A) inserted by 2017 asp 2 Sch. 2 para. 25(3)