

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

Court proceedings

Section 224 – Court proceedings

263. This section provides that a taxpayer may be sued in order to recover tax that is due and payable.