

*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*

#### **Summary warrant**

##### *Section 225 – Summary warrant*

264. This section provides that a designated officer may apply to the sheriff for a summary warrant where a person does not pay an amount due. The application to the sheriff must include a certificate which states that the sum due has been requested and has remained unpaid for at least 14 days. The sheriff must then issue the summary warrant which authorises the recovery of the sum payable by the means set out in subsection (6). In addition to the sum of tax due, the sheriff officers' fees and expenses reasonably incurred are also chargeable against the taxpayer. Although not listed in section 225 it should be noted that, depending on the circumstances, Revenue Scotland may also choose to submit a petition for sequestration following a summary warrant should it (the summary warrant) fail to resolve the issue of the outstanding amount due to Revenue Scotland.