

## 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.