

SCHEDULE 2

The Upper Tax Tribunal for Scotland Rules of Procedure 2015

PART 2

General Powers and Provisions

Enforcement of decisions

21. An order for the payment of a sum payable in pursuance of a decision of the Upper Tribunal, or a copy of such an order certified by the Upper Tribunal, may be enforced as if it were an extract registered decree arbitral bearing a warrant for execution issued by the Sheriff Court of any sheriffdom in Scotland.