



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 10

ENFORCEMENT OF PAYMENT OF TAX

CHAPTER 1

ENFORCEMENT: GENERAL

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—

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