

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

Fees for payment

Section 222 – Fees for payment

261. This section provides the Scottish Ministers with a power to make regulations specifying any fee associated with particular methods of payment (such as credit cards). Such regulations are subject to the negative procedure. The fee charged to the person making the payment must not exceed what is reasonable having regard to the costs incurred by Revenue Scotland (or a person authorised by it) in accepting or processing the payment.