



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 10

ENFORCEMENT OF PAYMENT OF TAX

CHAPTER 1

ENFORCEMENT: GENERAL

Fees for payment

222 Fees for payment

- (1) The Scottish Ministers may by regulations provide that, where a person makes a payment to Revenue Scotland or a person authorised by Revenue Scotland using a method of payment specified in the regulations, the person must also pay a fee specified in, or determined in accordance with, the regulations.
- (2) A method of payment may only be specified in regulations under this section if Revenue Scotland expects that it, or the person authorised by it, will be required to pay a fee or charge (however described) in connection with amounts paid using that method of payment.
- (3) The fee provided for in regulations under this section must not exceed what is reasonable having regard to the costs incurred by Revenue Scotland, or a person authorised by it, in paying the fee or charge mentioned in subsection (2).
- (4) Regulations under this section—
 - (a) may make provision about the time and manner in which the fee must be paid,
 - (b) may make provision generally or only for specified purposes.

Status: Point in time view as at 07/11/2014.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Cross Heading: Fees for payment is up to date with all changes known to be in force on or before 09 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Commencement Information

II S. 222 in force at 7.11.2014 by S.S.I. 2014/278, art. 2, **sch.**

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