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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 36**

**The Revenue Scotland and Tax Powers  
Act (Fees for Payment) Regulations 2015**

**Fees for payment by credit card**

**3.—(1)** This regulation shall apply to any payment in respect of tax or interest or penalties to Revenue Scotland where—

- (a) internet authorisation is given for a person to make a payment by credit card; and
- (b) that person makes the payment to Revenue Scotland or a person authorised by Revenue Scotland.

(2) Where paragraph 1(1) applies, the person must also pay a fee of 1.4% of the amount of that payment.

(3) The fee must be paid by being added to the payment (so that, accordingly, the person must make a single overall payment, consisting of the payment and the fee).