



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 10

ENFORCEMENT OF PAYMENT OF TAX

CHAPTER 1

ENFORCEMENT: GENERAL

Fees for payment

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- (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.