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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 36**

**TAXES**

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

*Made* - - - - 29th January 2015  
*Laid before the Scottish  
Parliament* - - - - 2nd February 2015  
*Coming into force* - - 1st April 2015

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 222 of the Revenue Scotland and Tax Powers Act 2014<sup>(1)</sup> and all other powers enabling them to do so.

In accordance with section 222(2) of that Act, Revenue Scotland expects that it, or the person authorised by it, will be required to pay a fee in connection with amounts paid where internet authorisation is given for payment by credit card.

**Citation and commencement**

1. These Regulations may be cited as the Revenue Scotland and Tax Powers Act (Fees for Payment) Regulations 2015 and come into force on 1st April 2015.

**Interpretation**

2. In these Regulations—

“credit card” means a card which—

- (a) is a credit-token within section 14(1)(b) of the Consumer Credit Act 1974<sup>(2)</sup>; or
- (b) would be a credit-token falling within that enactment were the card to be given to an individual; and

“internet authorisation” means authorisation given by a credit card issuer via the internet.

**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—

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(1) 2014 asp 16.  
(2) 1974 c.39.

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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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- (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).

St Andrew's House,  
Edinburgh  
29th January 2015

*JOHN SWINNEY*  
A member of the Scottish Government

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations provide that where a payment is made to Revenue Scotland by credit card in respect of tax, interest or penalties, and internet authorisation is given to make that payment by credit card, a fee must also be paid. The fee is to be 1.4% of the amount of the payment.

The fee and the payment are to be aggregated to make one single overall payment.