

## **POLICY NOTE**

### **THE REVENUE SCOTLAND AND TAX POWERS ACT (FEES FOR PAYMENT)**

### **REGULATIONS 2015**

### **SSI 2015/36**

The above instrument was made in exercise of the powers conferred by section 222(1) of the Revenue Scotland and Tax Powers Act 2014 (“RSTPA 2014”). The instrument is subject to the negative procedure.

#### **Policy Objectives**

The instrument sets a fee to be charged to a person making a payment to Revenue Scotland (or an authorised person) in respect of tax interest and penalties using a method of payment specified in the regulations. A fee can only be charged if Revenue Scotland itself incurs a fee or charge in relation to that payment method. The fee is set at 1.4% of the total amount being paid, which is estimated to be the average credit card charge which would have to be met by Revenue Scotland. The fee will be added to the payments so that person would be required to make one overall payment.

#### **Consultation**

A public consultation opened on 6 October 2014 on the proposed subordinate legislation under RSTPA 2014, including draft SSIs with a closing date of 9 January 2015. The consultation paper and draft SSI is available at

<http://www.scotland.gov.uk/Publications/2014/10/4714>.

A full list of those consulted and the responses of those who agreed to the release of this information and the Scottish Government response will be published on the Scottish Government’s website in due course.

#### **Impact Assessments**

An equality impact assessment has been completed on the Revenue Scotland and Tax Powers Bill and is attached available at <http://www.scotland.gov.uk/Publications/2014/10/4242>. The instrument is consequential in nature and no further impact assessments are required.

#### **Financial Effects**

There are no costs associated with this SSI. The costs associated with the establishment of Revenue Scotland were detailed in the Financial Memorandum that accompanied the Bill for RSTPA 2014 and is available at

<http://www.scottish.parliament.uk/parliamentarybusiness/Bills/70929.aspx>

**Scottish Government  
Fiscal Responsibility Division  
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