



# 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.

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**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 14 April 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) [View outstanding changes](#)

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#### Commencement Information

**II** [S. 222](#) in force at 7.11.2014 by [S.S.I. 2014/278](#), art. 2, [sch.](#)

**Changes to legislation:**

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[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)