



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 9

INTEREST ON PAYMENTS DUE TO OR BY REVENUE SCOTLAND

217 Interest on unpaid tax

- (1) Interest is payable on the amount of any unpaid tax from the relevant date until the tax is paid.
- (2) For the purposes of this section the “relevant date” is the date for payment of the tax which is specified by the Scottish Ministers in regulations.
- (3) If an amount is lodged with Revenue Scotland in respect of the tax payable on a transaction, the amount on which interest is payable is reduced by that amount.
- (4) Interest under this section is calculated at the rate specified in provision made under section 220.

Commencement Information

- I1** [S. 217](#) in force at 7.11.2014 for specified purposes by [S.S.I. 2014/278](#), [art. 2](#), [sch.](#)
- I2** [S. 217](#) in force at 1.4.2015 in so far as not already in force by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

Changes to legislation:

Revenue Scotland and Tax Powers Act 2014, Section 217 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.

[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\(3\)](#)