



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 9

### INTEREST ON PAYMENTS DUE TO OR BY REVENUE SCOTLAND

#### **218 Interest on penalties**

- (1) Interest is payable on the amount of any unpaid penalty from the date on which the penalty is due to be paid until it is paid.
- (2) Interest under this section is calculated at the rate specified in provision made under section 220.