



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 9

INTEREST ON PAYMENTS DUE TO OR BY REVENUE SCOTLAND

219 Interest on repayment of tax overpaid etc.

- (1) A repayment by Revenue Scotland to which this section applies must be made with interest for the period between the relevant date and the date when the repayment is issued.
- (2) This section applies to—
 - (a) any repayment of tax,
 - (b) any repayment of a penalty, and
 - (c) any repayment of interest (whether on tax or penalty).
- (3) In the cases mentioned in subsection (2) the “relevant date” is the date on which the payment of the tax, penalty or interest was made.
- (4) This section also applies to a repayment by Revenue Scotland of an amount lodged with it in respect of the tax payable in respect of a transaction.
- (5) In the case mentioned in subsection (4) the “relevant date” is the date on which the amount was lodged with Revenue Scotland.
- (6) Interest under this section is calculated at the rate specified in provision made under section 220.

Commencement Information

II S. 219 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

Changes to legislation:

Revenue Scotland and Tax Powers Act 2014, Section 219 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\(3\)](#)