



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 9

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

#### 220 Rates of interest

- (1) The rate of interest that applies for the purposes of sections 217, 218 and 219 is the rate specified by the Scottish Ministers in regulations.
- (2) Regulations under subsection (1) may—
  - (a) provide for different rates for different devolved taxes or different penalties,
  - (b) provide for circumstances in which alteration of a rate of interest is or is not to take place,
  - (c) provide that alterations of rates are to have effect for periods beginning on or after a day determined in accordance with the regulations in relation to interest running from before that day as well as from or from after that day.

#### Commencement Information

- I1** S. 220 in force at 7.11.2014 for specified purposes by [S.S.I. 2014/278, art. 2, sch.](#)
- I2** S. 220 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 220 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\(3\)](#)