
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 36

TAXES

**The Revenue Scotland and Tax Powers
Act (Fees for Payment) Regulations 2015**

Made - - - - 29th January 2015
Laid before the Scottish
Parliament - - - - 2nd February 2015
Coming into force - - 1st April 2015

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 222 of the Revenue Scotland and Tax Powers Act 2014⁽¹⁾ and all other powers enabling them to do so.

In accordance with section 222(2) of that Act, Revenue Scotland expects that it, or the person authorised by it, will be required to pay a fee in connection with amounts paid where internet authorisation is given for payment by credit card.