

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide that where a payment is made to Revenue Scotland by credit card in respect of tax, interest or penalties, and internet authorisation is given to make that payment by credit card, a fee must also be paid. The fee is to be 1.4% of the amount of the payment.

The fee and the payment are to be aggregated to make one single overall payment.