
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2015 No.

TAXES

The Revenue Scotland and Tax Powers Act (Postponement
of Tax Pending a Review or Appeal) Regulations 2015

Made - - - - - *2015*

Coming into force *1st April 2015*

THE REVENUE SCOTLAND AND TAX POWERS
ACT (POSTPONEMENT OF TAX PENDING A
REVIEW OR APPEAL) REGULATIONS 2015

1. Citation and commencement
 2. Interpretation
 3. Postponement of payment of tax pending a review or appeal
- Signature
Explanatory Note