

*These draft Regulations replace those laid on 2nd February 2015 and are being issued free of charge to all known recipients of those draft Regulations.*

*Draft Regulations laid before the Scottish Parliament under section 254(3)(m) of the Revenue Scotland and Tax Powers Act 2014 for approval by resolution of the Scottish Parliament.*

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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2015 No.**

**TAXES**

**The Revenue Scotland and Tax Powers Act (Interest on Unpaid Tax and Interest Rates in General) Regulations 2015**

*Made* - - - - 2015

*Coming into force* - - 1st April 2015

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 217(2) and 220(1) of the Revenue Scotland and Tax Powers Act 2014(1) and all other powers enabling them to do so.

In accordance with section 254(3)(m) of that Act, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.