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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 129**

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

**Citation and commencement**

1. These Regulations may be cited as the Revenue Scotland and Tax Powers Act (Postponement of Tax Pending a Review or Appeal) Regulations 2015 and come into force on 1st April 2015.