SCOTTISH STATUTORY INSTRUMENTS

2015 No. 18

The Revenue Scotland and Tax Powers Act 2014 (Commencement No. 3) Order 2015

Citation, commencement and interpretation

- **1.**—(1) This Order may be cited as the Revenue Scotland and Tax Powers Act 2014 (Commencement No. 3) Order 2015 and comes into force on 16th February 2015.
 - (2) In this Order, "the Act" means the Revenue Scotland and Tax Powers Act 2014.

Days appointed

- **2.**—(1) The day appointed for the coming into force of the provisions of the Act specified in column 1 of the table in Schedule 1 to this Order (the subject matter of which is specified in column 2 of that table) is 16th February 2015.
- (2) The day appointed for the coming into force of the provisions of the Act specified in column 1 of the table in Schedule 2 to this Order (so far as not then in force and the subject matter of which is specified in column 2 of that table) is 24th February 2015.
- (3) Where a purpose is specified in column 3 of either of the tables referred to in paragraphs (1) and (2), a provision mentioned in column 1 of the appropriate table comes into force in accordance with paragraph (1) or (2) only for that purpose.

St Andrew's House, Edinburgh 22nd January 2015

JOHN SWINNEY
A member of the Scottish Government