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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2015 No.**

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

PART 1

GENERAL

**Citation and commencement**

1. These Regulations may be cited as the Revenue Scotland and Tax Powers Act (Interest on Unpaid Tax and Interest Rates in General) Regulations 2015 and come into force on 1st April 2015.

**Interpretation**

2. In these Regulations, “the Act” means the Revenue Scotland and Tax Powers Act 2014.