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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 370**

The Revenue Scotland and Tax Powers Act  
2014 (Commencement No. 2) Order 2014

**Citation and commencement**

1. This Order may be cited as the Revenue Scotland and Tax Powers Act 2014 (Commencement No. 2) Order 2014 and comes into force on 1st January 2015.