
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 129

TAXES

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

Made - - - - *17th March 2015*

Coming into force - - *1st April 2015*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 245(2) 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)(p) of that Act a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.