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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 131**

**TAXES**

The Revenue Scotland and Tax Powers Act  
(Reimbursement Arrangements) Regulations 2015

*Made* - - - - - *17th March 2015*

*Coming into force* *1st April 2015*

THE REVENUE SCOTLAND AND TAX POWERS ACT  
(REIMBURSEMENT ARRANGEMENTS) REGULATIONS 2015

1. Citation and commencement
  2. Interpretation
  3. Reimbursement arrangements – general
  4. Reimbursement arrangements – provisions to be included
  5. Repayments to Revenue Scotland
  6. Records
  7. Production of records
  8. Undertakings
  9. Penalties
- Signature  
Explanatory Note