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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 184**

**TRIBUNALS AND INQUIRIES**

**The Scottish Tax Tribunals (Time Limits  
and Rules of Procedure) Regulations 2015**

<i>Made</i>	- - - -	<i>29th April 2015</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>1st May 2015</i>
<i>Coming into force</i>	- -	<i>1st June 2015</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 39, 51, 52, 53, 54, 55, 56 and 249 of the Revenue Scotland and Tax Powers Act 2014<sup>(1)</sup> and all other powers enabling them to do so.

In accordance with section 51(4) of that Act, they have consulted with the President of the Scottish Tax Tribunals and such other persons as they considered appropriate.