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SCOTTISH STATUTORY INSTRUMENTS

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**2020 No. 73**

**TAXES**

**The Revenue Scotland and Tax Powers  
Act 2014 Amendment Regulations 2020**

*Made - - - - 10th March 2020*

*Coming into force in accordance with regulation 1(1)*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 181(1) and 254(5)(b) 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 254(3) of that Act a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.