
SCOTTISH STATUTORY INSTRUMENTS

2020 No. 73

The Revenue Scotland and Tax Powers
Act 2014 Amendment Regulations 2020

Citation, commencement and application

1.—(1) These Regulations may be cited as the Revenue Scotland and Tax Powers Act 2014 Amendment Regulations 2020 and come into force on the day after they are made.

(2) The amendments made by regulation 2 apply in relation to a failure to make a tax return falling within item 1 of the table in section 159 of the Revenue Scotland and Tax Powers Act 2014 where the filing date (as defined in section 82 of that Act) occurs on or after the day these Regulations come into force.