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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 REVENUE SCOTLAND AND TAX POWERS  
ACT 2014 AMENDMENT REGULATIONS 2020

1. Citation, commencement and application
  2. Amendment of section 161 of the Revenue Scotland and Tax Powers Act 2014
- Signature  
Explanatory Note