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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 38**

**TAXES**

The Revenue Scotland and Tax Powers Act  
(Privileged Communications) Regulations 2015

<i>Made</i>	- - - -	<i>29th January 2015</i>
<i>Laid before the Scottish</i>		
<i>Parliament</i>	- - - -	<i>2nd February 2015</i>
<i>Coming into force</i>	- -	<i>1st April 2015</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 138(3) of the Revenue Scotland and Tax Powers Act 2014<sup>(1)</sup> and all other powers enabling them to do so.