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STATUTORY INSTRUMENTS

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**2021 No. 190**

The Scottish Rates of Income Tax  
(Consequential Amendments) Order 2021

**Citation, commencement and effect**

1.—(1) This Order may be cited as the Scottish Rates of Income Tax (Consequential Amendments) Order 2021 and comes into force on the day after the day on which it is made.

(2) The amendments made by this Order have effect in relation to the tax year commencing on 6th April 2020 and subsequent tax years.