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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 370**

The Revenue Scotland and Tax Powers Act  
2014 (Commencement No. 2) Order 2014

**Day appointed**

2.—(1) The day appointed for the coming into force of the provisions of the Revenue Scotland and Tax Powers Act 2014 specified in column 1 of the table in the Schedule to this Order (so far as not then in force and the subject matter of which is specified in column 2 of that table) is 1st January 2015.

(2) Where a purpose is specified in column 3 of that table, a provision mentioned in column 1 comes into force in accordance with paragraph (1) only for that purpose.