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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 110**

The Revenue Scotland and Tax Powers Act  
2014 (Commencement No. 4) Order 2015

**Day appointed**

2.—(1) Subject to paragraph (2), the day appointed for the coming into force of the Revenue Scotland and Tax Powers Act 2014, insofar as not already in force, is 1st April 2015.

(2) The day appointed for the coming into force of section 41 of that Act (procedural steps where judicial review petition remitted to the Upper Tax Tribunal for Scotland) is the day on which section 89 of the Courts Reform (Scotland) Act 2014 (judicial review)(**1**) comes into force.