

Deputy First Minister
and Cabinet Secretary for Finance, Constitution and Economy
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Kenneth Gibson MSP
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Our ref:
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Dear Kenneth

Dis-applying Stamp Duty Land Tax and UK Landfill Tax in Scotland from 1 April 2015

I am pleased to attach a copy of my letter to the Financial Secretary to the Treasury confirming that Revenue Scotland will be fully prepared and resourced to collect the two devolved taxes from 1 April.

The letter also seeks his assurance that the UK Government will be in a position to lay Orders in good time to dis-apply Stamp Duty Land Tax and UK Landfill Tax in Scotland from 1 April, in using the powers in sections 29 and 31 of the Scotland Act 2012.

Yours,
JS

JOHN SWINNEY