



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### PART 3

#### ADMINISTRATION

#### *Record keeping*

#### <sup>F1</sup>32 **Records: registrable persons**

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##### **Textual Amendments**

- F1** S. 32 repealed (1.4.2015) by Revenue Scotland and Tax Powers Act 2014 (asp 16), s. 260(2), **Sch. 4 para. 10(13)** (with ss. 257-259); S.S.I. 2015/110, art. 2(1)

##### **Commencement Information**

- I1** S. 32 in force at 1.4.2015 by S.S.I. 2015/109, **art. 2**

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Section 32.