



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 3

ADMINISTRATION

Record keeping

32 Records: registrable persons

- (1) The Scottish Ministers may, by regulations, require registrable persons to make records.
- (2) The regulations may be framed by reference to such records as may be stipulated in any notice published by the Tax Authority in pursuance of the regulations and not withdrawn by a further notice.
- (3) The regulations may—
 - (a) require registrable persons to preserve records of a description specified in the regulations (whether or not the records are required to be made in pursuance of regulations) for such period not exceeding 6 years as may be specified in the regulations,
 - (b) authorise the Tax Authority to direct that any such records need only be preserved for a shorter period than that specified in the regulations,
 - (c) authorise a direction to be made so as to apply generally or in such cases as the Tax Authority may stipulate.
- (4) A duty under regulations under this section to preserve records may be discharged—
 - (a) by preserving them in any form and by any means, or
 - (b) by preserving the information contained in them in any form and by any means,subject to any conditions or exceptions specified in writing by the Tax Authority.