

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2015 No. 130**

**TAXES**

**The Revenue Scotland and Tax Powers  
Act (Record Keeping) Regulations 2015**

*Made - - - - 17th March 2015*

*Coming into force 1st April 2015*

**THE REVENUE SCOTLAND AND TAX POWERS  
ACT (RECORD KEEPING) REGULATIONS 2015**

1. Citation and commencement
  2. Interpretation
  3. Records in respect of landfill tax
  4. Records in respect of land and buildings transaction tax
- Signature  
Explanatory Note