
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