

**Status:** *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations make provisions about records which must be kept in relation to landfill tax. They also provide for records which must be kept in relation to land and buildings transaction tax, in relation to transactions that are not notifiable.