

*These notes relate to the Landfill Tax (Scotland) Act 2014
(asp 2) which received Royal Assent on 21 January 2014*

LANDFILL TAX (SCOTLAND) ACT 2014

EXPLANATORY NOTES

THE ACT

Part 3 – Administration

Record keeping

Section 32 – Records: registrable persons

47. [Section 32](#) contains a regulation-making power to allow the Scottish Ministers to require registrable persons, as defined in [section 22\(10\)](#), to make records. Registrable persons will be required to keep a record of the taxable activities they carry out. The regulations will prescribe the information that is required to be included in the record. Such regulations will be subject to the negative procedure (see [section 41](#)).
48. Subsection (4) provides that the duty to preserve records can be discharged by holding the records, or the information in them, in any form or by any means, in order to allow the records to be held in an electronic format.