

Draft Regulations laid before the Scottish Parliament under section 254(3)(f) of the Revenue Scotland and Tax Powers Act 2014, for approval by resolution of the Scottish Parliament.

DRAFT SCOTTISH STATUTORY INSTRUMENTS

2015 No.

TAXES

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

Made - - - - 2015
Coming into force - - 1st April 2015

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 74(9) to (11) and 81 of, and paragraph 3(3) to (5) of schedule 3 to, the Revenue Scotland and Tax Powers Act 2014⁽¹⁾ and all other powers enabling them to do so.

In accordance with section 254(3)(f) of that Act, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.