
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2015 No.

TAXES

The Revenue Scotland and Tax Powers Act
(Reimbursement Arrangements) Regulations 2015

Made - - - - - *2015*

Coming into force *1st April 2015*

THE REVENUE SCOTLAND AND TAX POWERS ACT
(REIMBURSEMENT ARRANGEMENTS) REGULATIONS 2015

1. Citation and commencement
 2. Interpretation
 3. Reimbursement arrangements – general
 4. Reimbursement arrangements – provisions to be included
 5. Repayments to Revenue Scotland
 6. Records
 7. Production of records
 8. Undertakings
 9. Penalties
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Explanatory Note