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SCOTTISH STATUTORY INSTRUMENTS

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**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 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<sup>(1)</sup> 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.