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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 130**

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

**Interpretation**

**2.** In these Regulations—

“the Act” means the Revenue Scotland and Tax Powers Act 2014;

“the Administration Regulations” means the Scottish Landfill Tax (Administration) Regulations 2015<sup>(1)</sup>;

“landfill invoice” has the meaning given in regulation 2(1) of the Administration Regulations;

“relevant transaction” means a disposal of anything that would be a disposal but for the fact that the material is not disposed of as waste; and

“transfer note” has the meaning given in regulation 2(1) of the Administration Regulations.