
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 375

**The Land and Buildings Transaction Tax
(Administration) (Scotland) Regulations 2014**

PART 2

Applications to defer payment of tax

Applications accepted by Revenue Scotland having no effect

13. For the purposes of the Act and of these Regulations, an application which has been accepted by Revenue Scotland—

- (a) has no effect if—
 - (i) it contains false or misleading information; or
 - (ii) any facts or circumstances relevant to it are not disclosed to Revenue Scotland; and
- (b) ceases to have any effect if the facts and circumstances relevant to it materially change.