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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 375**

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

**PART 2**

**Applications to defer payment of tax**

**Adjustment of payments made as mentioned in section 41(3)**

**12.** Sections 31 and 32 apply where—

- (a) a payment is made as mentioned in section 41(3); and
- (b) an application is accepted in respect of other chargeable consideration taken into account in calculating the amount of payment.