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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**

**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.