
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 375

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

PART 2

Applications to defer payment of tax

Interpretation

3. In this Part—

“application” means an application under section 41;

“relevant event” means an event on the occurrence of which the whole or any part of the consideration to which an application relates will—

- (a) cease to be contingent; or
- (b) become certain; and

“Revenue Scotland” means Revenue Scotland as established by section 2 of the 2014 Act.