
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 375

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

PART 2

Applications to defer payment of tax

Recovery of tax not postponed by application

7.—(1) This regulation applies where an application has been made but has not been accepted by Revenue Scotland (including where there is an appeal under section 241(1) of the Revenue Scotland and Tax Powers Act 2014 against the refusal of the application).

(2) The tax in respect of the chargeable consideration to which the application relates remains due and payable as if there had been no application (and, if relevant, no appeal).

(3) Payment of an amount of such tax as would not be due and payable if the application were accepted shall be postponed pending the reaching of a decision on the application.

(4) If an application is refused by Revenue Scotland, and there is no appeal under section 241(1) of the Revenue Scotland and Tax Powers Act 2014 against the refusal of the application, the date on which any tax the payment of which had been postponed under paragraph (3) is due and payable is to be determined as if it were charged by an assessment of which notice was issued on the date on which Revenue Scotland issues to the applicant a notice of the total amount payable in consequence of the refusal of the application.