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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**

**Notice of decision on an application**

**8.**—(1) Revenue Scotland must give notice to the person by whom the application was made of its decision whether to accept or refuse an application.

(2) Where Revenue Scotland accept an application, the notice must set out the terms on which the application has been accepted and, in particular, must—

(a) specify—

(i) any tax payable in accordance with a land transaction return relating to the transaction in question;

(ii) the nature of any relevant event; and

(iii) the date of any relevant event (if known); and

(b) state that tax is payable within 30 days after the occurrence of a relevant event and in accordance with these Regulations.

(3) Where Revenue Scotland refuse an application, the notice must set out—

(a) the grounds for the refusal; and

(b) the total amount of tax payable in consequence of the refusal.