
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 375

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

PART 2

Applications to defer payment of tax

Tax avoidance arrangements

- 10.** For the purposes of regulation 9(c)—
- (a) an arrangement is ‘a tax avoidance arrangement’ if it comes within the definition of a tax avoidance arrangement in section 63 of the 2014 Act; and
 - (b) a tax avoidance arrangement is ‘artificial’ if it comes within the definition of artificial in section 64(1) of the 2014 Act.