

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2014 No. 375**

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

**PART 2**

**Applications to defer payment of tax**

**Returns and payments where consideration consists of works or services**

**14.**—(1) This regulation applies where a return or further return is required to be made in accordance with regulation 11(3)(b)(ii) and the carrying out of the works or provision of the services in question is expected to be substantially completed within a period of less than 6 months after the date on which the return or further return is required.

(2) Where this regulation applies, the buyer and Revenue Scotland may agree that the scheme of payment mentioned in regulation 5(2)(b) should be varied so that the next return or further return due to be made in respect of the consideration, or element of the consideration, consisting of the carrying out of such works or the provision of such services may be made within 30 days after the substantial completion of the carrying out of the works or the provision of the services.

(3) If the carrying out of the works or provision of the services in question is not substantially completed within a period of less than 6 months after the date on which, apart from the variation of the scheme of payment, the return or further return would have been required—

- (a) the variation ceases to have effect; and
- (b) returns or further returns must continue to be made in accordance with regulation 11(3)(b)(ii).