
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 375

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

PART 2

Applications to defer payment of tax

Contents of application where contingent or uncertain consideration consists of works or services

5.—(1) This regulation applies where the contingent or uncertain consideration to which an application relates, or any element of that consideration, consists of—

- (a) the carrying out of works of construction, improvement or repair of a building or other works to enhance the value of land; or
 - (b) the provision of services (other than the carrying out of such works).
- (2) The application must contain a scheme of payment of tax which must include—
- (a) a proposal for the payment of tax in respect of the consideration, or element of the consideration, consisting of the carrying out of such works or the provision of such services within 30 days after the carrying out or provision is substantially completed;
 - (b) if the carrying out of such works or the provision of such services is expected to last for more than 6 months, proposals for a scheme of payment of tax at intervals of not more than 6 months.