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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**

**Provision of information**

**6.** An application under these Regulations is subject to the powers of Revenue Scotland contained in Part 7 of the 2014 Act (investigatory powers of Revenue Scotland).