
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 375

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

PART 2

Applications to defer payment of tax

Grounds on which application may be refused

- 9.** An application may be refused by Revenue Scotland if—
- (a) the conditions for making an application specified in section 41(1) are not met;
 - (b) the application has not been submitted in the form specified by Revenue Scotland under section 37A(2)(a) or does not contain the information specified by Revenue Scotland under section 37A(2)(b)(1);
 - (c) there are artificial tax avoidance arrangements in relation to the transaction in question (see regulation 10);
 - (d) the application, or information provided in connection with it, is incorrect; or
 - (e) information required to be provided under regulation 6 is not provided within such time as Revenue Scotland has reasonably required in the notification.