Draft Regulations laid before the Scottish Parliament under section 254(3)(p) of the Revenue Scotland and Tax Powers Act 2014 for approval by resolution of the Scottish Parliament.

D R A F T S C O T T I S H S T A T U T O R Y I N S T R U M E N T S

2015 No.

TAXES

The Revenue Scotland and Tax Powers Act (Postponement of Tax Pending a Review or Appeal) Regulations 2015

Made - - - -	*2015*
Coming into force - -	*1st April 2015*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 245(2) of the Revenue Scotland and Tax Powers Act 2014(**a**) and all other powers enabling them to do so.

In accordance with section 254(3)(p) of that Act a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

Citation and commencement

1. These Regulations may be cited as the Revenue Scotland and Tax Powers Act (Postponement of Tax Pending a Review or Appeal) Regulations 2015 and come into force on 1st April 2015.

Interpretation

2. In these Regulations, "the Act" means the Revenue Scotland and Tax Powers Act 2014.

Postponement of payment of tax pending a review or appeal

3.—(1) Notwithstanding the terms of section 245(1) of the Act (reviews and appeals not to postpone recovery of tax), where there is a review or appeal under Part 11 of the Act, the appellant(**b**) may make an application to Revenue Scotland for postponement of payment of amounts of tax, penalty and interest due under the Land and Buildings Transaction Tax (Scotland) Act 2013(**c**).

(**a**) 2014 asp 16.
(**b**) "Appellant" is defined at section 234(1) of the Revenue Scotland and Tax Powers Act 2014.
(**c**) 2013 asp 11.

(2) Where, on receipt of an application under paragraph (1), Revenue Scotland is satisfied that—

(a) there are exceptional circumstances; and

(b) these exceptional circumstances are such as to justify postponement,

Revenue Scotland may grant the application in whole or in part and may impose in relation to the granting of the application any further conditions it considers appropriate.

Name
A member of the Scottish Government

St Andrew's House,
Edinburgh
Date

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide that where a review or appeal under Part 11 of the Revenue Scotland and Tax Powers Act 2014 ("the Act") is in progress, a taxpayer may make an application to Revenue Scotland to postpone the payment of tax, penalty or interest in relation to a liability for land and building transaction tax due under the Land and Buildings Transaction Tax (Scotland) Act 2013, notwithstanding the provision in section 245 of the Act that in such a situation tax, penalty and interest are due and payable. A postponement can be granted if Revenue Scotland considers that there are exceptional circumstances.

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