

# Repayment of Additional Dwelling Supplement (ADS) 'How to' Guidance for Taxpayers April 2024

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For help and support please:

- Visit the Revenue Scotland website – [www.revenue.scot](http://www.revenue.scot)
- Telephone the Support Desk: 03000 200 310
- Email: [lbtt@revenue.scot](mailto:lbtt@revenue.scot)

## 1. Introduction

Claims for repayment of Additional Dwelling Supplement (ADS) can be made directly by Taxpayers using the new online repayment claims process.

Step by step instructions on completing the online claims process follow below. Further information on the online claims process is available on the Revenue Scotland [website](#).

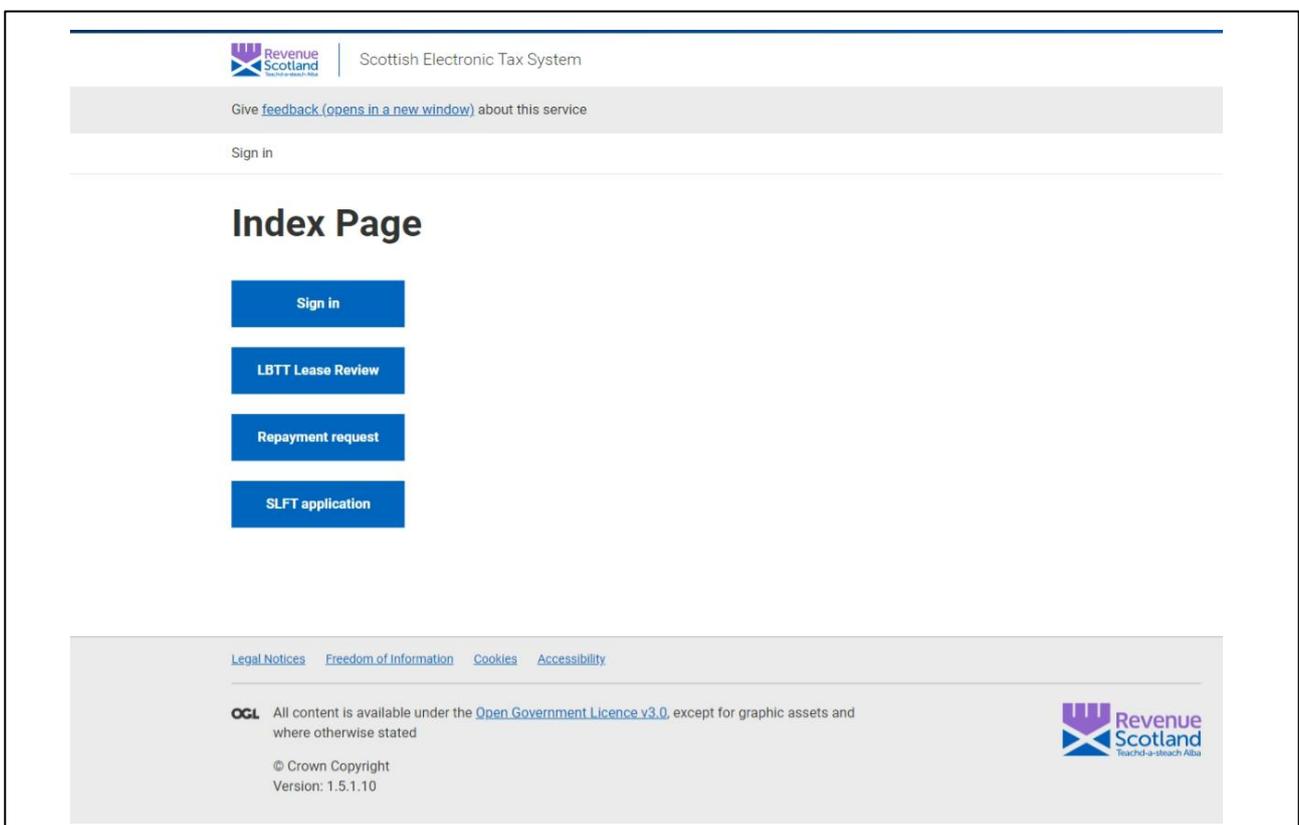
Agents making claims for repayment of ADS on behalf of Taxpayers should either amend the original LBTT return in SETS or else complete an online repayment claim form and email back to Revenue Scotland. Full details of the process for Agents is available on the Revenue Scotland [website](#).

### Information for Taxpayers on completing the online claims process

To access the new online claims process, either:

1. Follow the link to 'Taxpayer access to online portal' from the Revenue Scotland homepage, or
2. Type the web address of the portal into your browser - <https://portal.revenue.scot/rslive/>

### Index Page

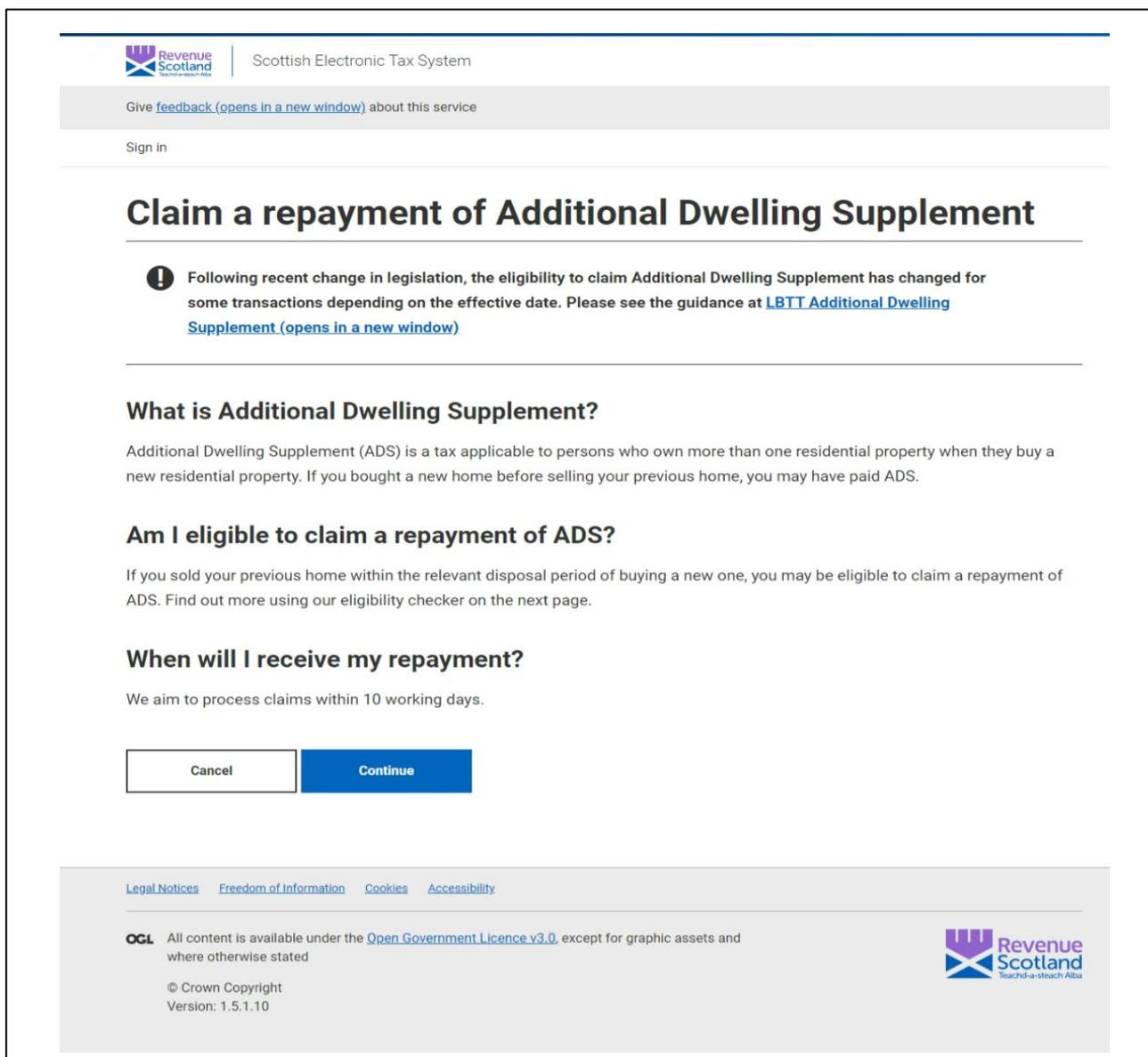


The screenshot shows the 'Index Page' of the Scottish Electronic Tax System. At the top, there is a header with the Revenue Scotland logo and the text 'Scottish Electronic Tax System'. Below the header, there is a feedback link: 'Give [feedback \(opens in a new window\)](#) about this service'. A 'Sign in' link is also present. The main content area features the title 'Index Page' and four blue buttons: 'Sign in', 'LBTT Lease Review', 'Repayment request', and 'SLFT application'. At the bottom, there is a footer with links for 'Legal Notices', 'Freedom of Information', 'Cookies', and 'Accessibility'. The footer also contains the Open Government Licence v3.0 information, copyright details, and the Revenue Scotland logo.

From the Index Page, select 'Repayment request'

This takes you to the landing page from which you can make a claim for repayment of ADS.

## 2. Landing page



The screenshot shows the landing page for claiming a repayment of Additional Dwelling Supplement (ADS) on the Scottish Electronic Tax System. The page features the Revenue Scotland logo and the text 'Scottish Electronic Tax System'. A feedback link is provided: 'Give [feedback \(opens in a new window\)](#) about this service'. A 'Sign in' link is also present. The main heading is 'Claim a repayment of Additional Dwelling Supplement'. A warning icon and text state: 'Following recent change in legislation, the eligibility to claim Additional Dwelling Supplement has changed for some transactions depending on the effective date. Please see the guidance at [LBTT Additional Dwelling Supplement \(opens in a new window\)](#)'. Below this, the page is divided into sections: 'What is Additional Dwelling Supplement?' (explaining ADS as a tax on multiple residential properties), 'Am I eligible to claim a repayment of ADS?' (directing users to an eligibility checker), and 'When will I receive my repayment?' (stating a 10-working-day processing time). At the bottom, there are 'Cancel' and 'Continue' buttons. The footer includes legal notices, OGL information, and the Revenue Scotland logo.

The landing page gives information on the Additional Dwelling Supplement (ADS), the eligibility to claim a repayment and when repayment claims are paid.

Click 'Continue' to proceed.

## 3. Eligibility Checker

You will be asked to provide click the relevant option depending on the effective date of your transaction. Selecting the relevant option will then take you to the relevant eligibility tracker relating to your transaction

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## Effective date

**!** Following recent change in legislation, the eligibility to claim Additional Dwelling Supplement has changed for some transactions depending on the effective date. Please see the guidance at [LBTT Additional Dwelling Supplement \(opens in a new window\)](#)

Choose one of the following options

- My transaction has an effective date of 31st March 2024 or earlier
- My transaction has an effective date of 1st April 2024 or later

Continue

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The criteria you must meet to make a claim for repayment will depend on the effective date of your transaction. If you purchased your property on or before 31 March 2024, you will need to meet the following four criteria. Follow the link on this screen for more information, including worked examples, on the Revenue Scotland website.

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## Eligibility checker

Please confirm the following criteria are met in order to proceed with the application

- ADS was paid on the new property purchase.
- The previous property was sold within 18 months of buying the new one.
- The new property is, or has been, the only or main residence of all buyers.
- The previous property was the only or main residence of all buyers of the new property at some time in the 18 month period before the new property was purchased.

If you're unsure whether or not you are eligible for a refund, [look at these examples \(opens in a new window\)](#) .

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If the effective date of your transaction was on or after 1 April 2024, you will need to meet the following four criteria. Follow the link on this screen for more information, including worked examples, on the Revenue Scotland [website](#).

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## Eligibility checker

Please confirm the following criteria are met in order to proceed with the application

- ADS was paid on the new property purchase.
- The previous property was sold within 36 months of buying the new one.
- The new property is, or has been, the only or main residence of all buyers.
- The previous property was the only or main residence of all relevant buyers of the new property at some time in the 36 month period before the new property was purchased.

See guidance on [LBT Additional Dwelling Supplement \(opens in a new window\)](#) for further details.

If you're unsure whether or not you are eligible for a refund, [look at these examples \(opens in a new window\)](#).

Continue

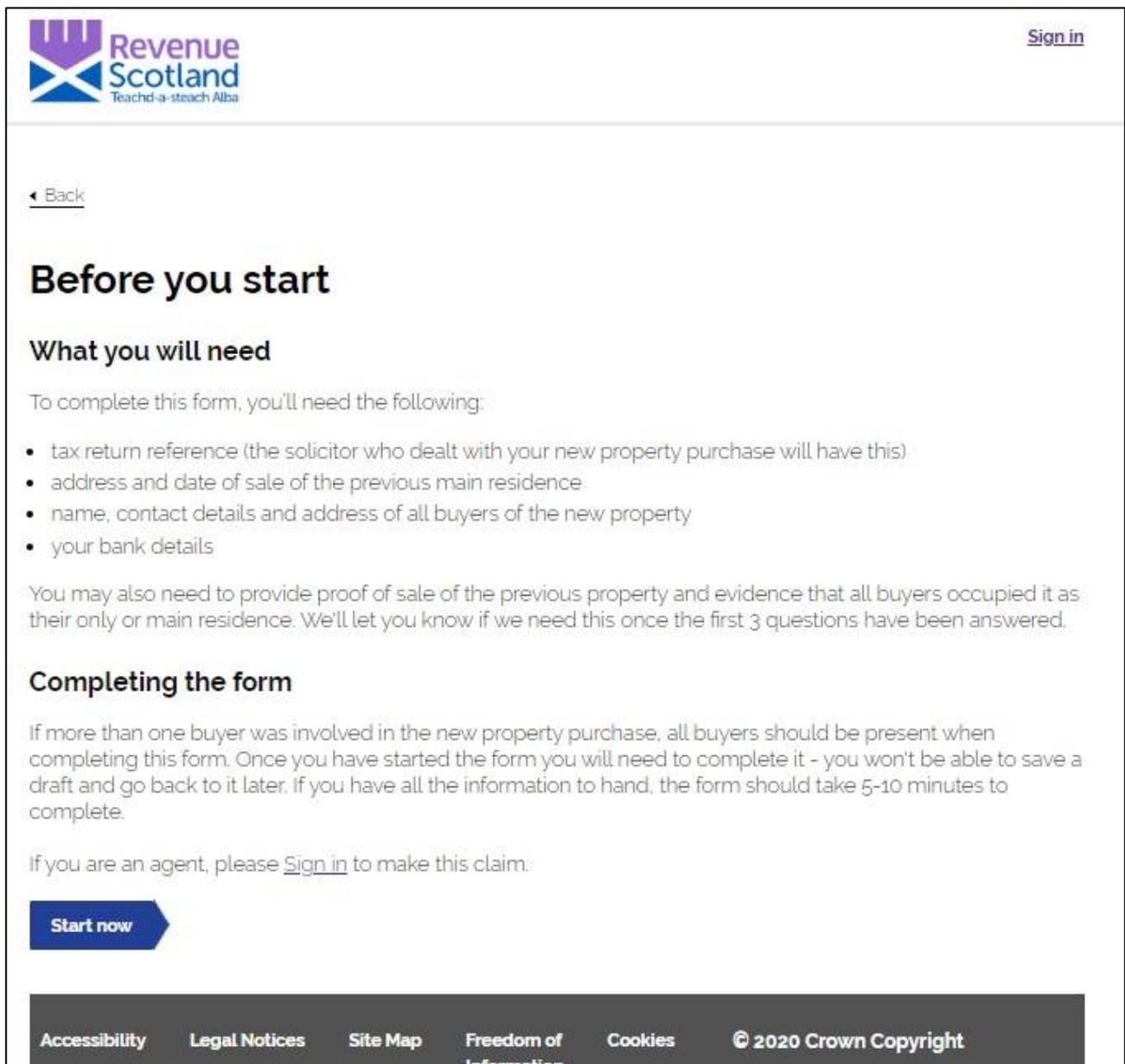
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Click 'Continue' to proceed.

## 4. Before you start



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## Before you start

### What you will need

To complete this form, you'll need the following:

- tax return reference (the solicitor who dealt with your new property purchase will have this)
- address and date of sale of the previous main residence
- name, contact details and address of all buyers of the new property
- your bank details

You may also need to provide proof of sale of the previous property and evidence that all buyers occupied it as their only or main residence. We'll let you know if we need this once the first 3 questions have been answered.

### Completing the form

If more than one buyer was involved in the new property purchase, all buyers should be present when completing this form. Once you have started the form you will need to complete it - you won't be able to save a draft and go back to it later. If you have all the information to hand, the form should take 5-10 minutes to complete.

If you are an agent, please [Sign in](#) to make this claim:

[Start now](#)

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This screen gives details on what information you will need to have available in order to complete the online process.

Please note:

The online process should take about 5-10 minutes to complete and must be completed in one session – it is not possible to save a draft and return to it later.

If more than one buyer was involved in the new property purchase, all buyers should be present when completing this process.

Click 'Start now' once you have all the required information and are ready to complete the online process.

## 5. Return reference

Revenue Scotland  
Teachd-a-steach Alba

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### Return reference

**What was the tax return reference of your new property purchase ?**  
This starts with the letters 'RS'. The solicitor who dealt with your new property purchase will have this

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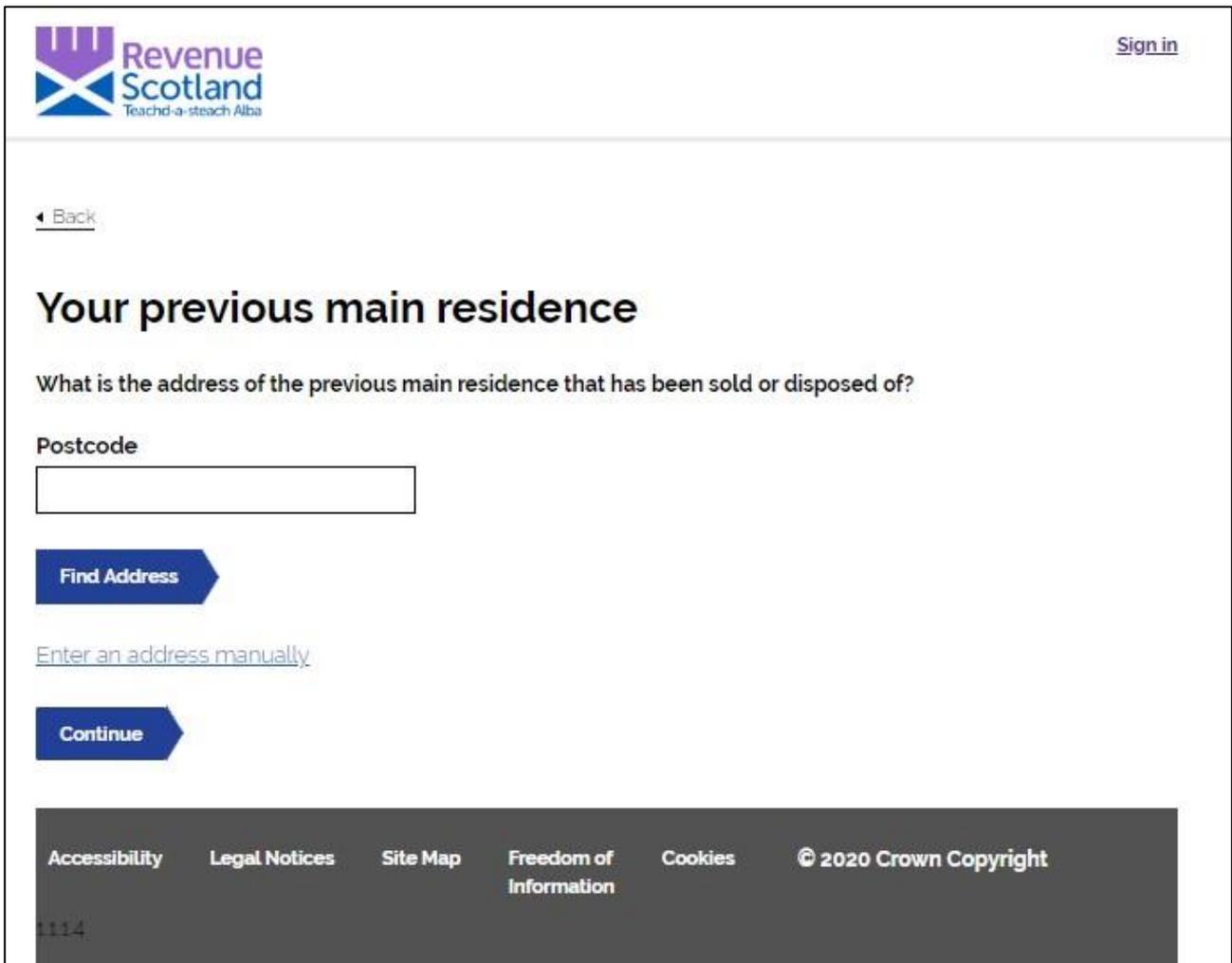
1114

Enter the tax return reference number of your new property purchase. This should start with the letters 'RS'.

The solicitor who dealt with your new property purchase will have this information.

Click 'Continue' to proceed.

## 6. Your previous main residence

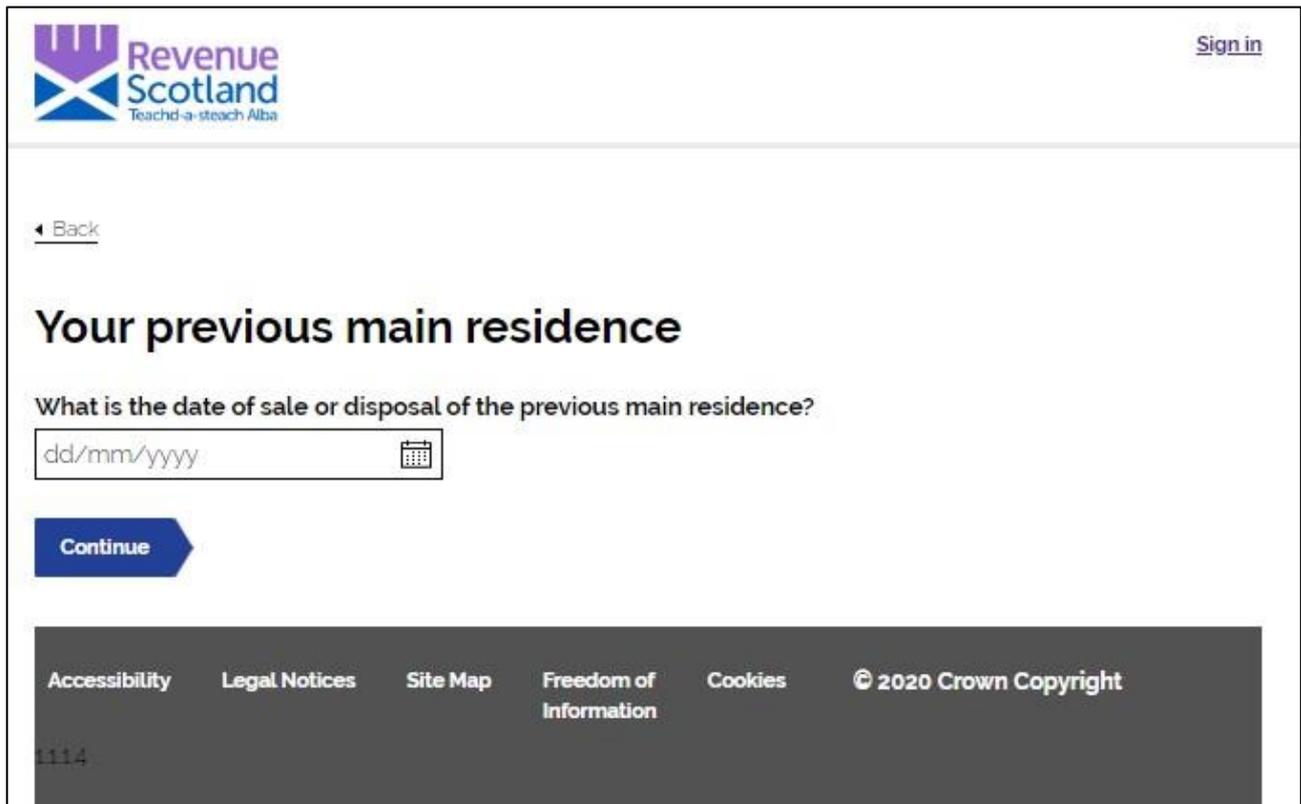


The screenshot shows the Revenue Scotland website interface. At the top left is the Revenue Scotland logo with the tagline 'Teachd-a-steach Alba'. At the top right is a 'Sign in' link. Below the header is a 'Back' link with a left-pointing arrow. The main heading is 'Your previous main residence'. Below this is the question: 'What is the address of the previous main residence that has been sold or disposed of?'. There is a 'Postcode' label followed by an empty text input field. Below the input field is a blue arrow-shaped button labeled 'Find Address'. Underneath is a link that says 'Enter an address manually'. Below that is another blue arrow-shaped button labeled 'Continue'. At the bottom of the page is a dark grey footer containing links for 'Accessibility', 'Legal Notices', 'Site Map', 'Freedom of Information', 'Cookies', and '© 2020 Crown Copyright'. The number '1114' is visible in the bottom left corner of the footer area.

Enter the postcode of the previous main residence that has been sold.  
Click 'Find Address' to select the actual address from the postcode lookup. You can enter the address manually if you don't know the postcode.

Click 'Continue' to proceed.

## 7. Date of sale of previous main residence



The screenshot shows the Revenue Scotland website interface. At the top left is the Revenue Scotland logo with the tagline 'Teachd a-steach Alba'. At the top right is a 'Sign in' link. Below the header is a 'Back' link. The main heading is 'Your previous main residence'. The question is 'What is the date of sale or disposal of the previous main residence?'. Below the question is a text input field with the placeholder 'dd/mm/yyyy' and a calendar icon. A blue 'Continue' button is positioned below the input field. At the bottom of the page is a dark grey footer containing links for 'Accessibility', 'Legal Notices', 'Site Map', 'Freedom of Information', 'Cookies', and '© 2020 Crown Copyright'. The number '1114' is visible in the bottom left corner of the footer area.

Enter the date of sale or disposal of the previous main residence.  
Enter the date directly or use the calendar tool.

Click 'Continue' to proceed.

## 8. Evidence to support your claim

 Scottish Electronic Tax System

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Sign in

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### Evidence to support your claim

You will need to provide the following evidence to support this claim

#### 1. Proof of sale of previous main residence

The following will be accepted as evidence:

- The disposition of the sale
- Land registration documents
- A letter from your solicitor that clearly states the date of sale

**Upload a supporting file**

The file must be one of xlsx, xls, tiff, pdf, png, gif, jpeg, jpg, rtf, doc, docx with a maximum size of 10 mb per file

No file chosen

#### 2. Evidence of occupancy of previous main residence

Evidence all relevant buyers occupied the previous property as their only or main residence at any time within the relevant disposal period prior to the return's effective date December 02, 2020.

See guidance on [LBT Additional Dwelling Supplement \(opens in a new window\)](#) for further details.

The following will be accepted as evidence:

- Council tax bill
- Utilities bill
- Bank statement

**Upload a supporting file**

The file must be one of xlsx, xls, tiff, pdf, png, gif, jpeg, jpg, rtf, doc, docx with a maximum size of 10 mb per file

No file chosen

If you need to upload more than two documents, you can do this at the end once the claim has been submitted

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If your claim is being made more than 12 months from the filing date of your original return (ie. more than 12 months after the date on which you bought your new property on which ADS was paid), you will need to provide proof of sale of the previous property and evidence that all buyers occupied it as their only or main residence.

Evidence of proof of sale includes:

- Copy of disposition of sale

- Copy of Land Registration documents
- A letter from your solicitor that clearly states the date of sale

Evidence that this property was occupied by all relevant buyers as their main residence includes:

- Copy of a Council Tax bill
- Copy of a utilities bill
- Copy of bank statement

Two pieces of evidence need to be uploaded in order to proceed with your claim – one for each section. Click ‘Choose File’ for each section to select files from your desktop. Once both documents are attached, click ‘Upload documents’ to proceed.

## 9. Claim amount

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## Claim amount

**I am claiming for a full repayment of ADS**

If your new purchase involved only one property you can make a claim for full repayment of ADS.

Yes

No

[Continue](#)

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Use the radio buttons to confirm Yes or No to claiming the full repayment of ADS.

- Yes to claim a full repayment
- No to claim a partial repayment

If your new purchase involved more than one property you are only eligible to claim a partial repayment of ADS.

If claiming a partial repayment, enter the amount you wish to reclaim, as below:

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## Claim amount

### I am claiming for a full repayment of ADS

If your new purchase involved only one property you can make a claim for full repayment of ADS

Yes

No

### I am eligible for partial repayment of ADS and wish to reclaim the following amount

£

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Click 'Continue' to proceed.

## 10. Your details

Scottish Electronic Tax System

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### Your details (buyer 1 of 2)

Please provide details of the person making this claim. This must be a buyer of the new property

**First name**

**Last name**

**Telephone number**

To contact you in case we have any queries about this application

**Email address**

We'll use this to send you an email confirmation

[Continue](#)

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Enter the details of the person making the claim. This must be the buyer of the new property. First name and Last name are required.

Please note:

Giving a telephone number allows Revenue Scotland to contact you in case of any queries.

Giving an email address allows Revenue Scotland to send you email confirmation of your claim.

If repayment of ADS is being claimed on sale of a previous main residence owned by more than one buyer, contact details of all joint owners should be entered separately, as below:

Give [feedback \(opens in a new window\)](#) about this service

[Sign in](#)

[← Back](#)

## Buyer details (buyer 2 of 2)

Please provide details of the second buyer of the new property

**First name**

**Last name**

**Telephone number**

To contact you in case we have any queries about this application

**Email address**

We'll use this to send you an email confirmation

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Click 'Continue' to proceed.

## 11. Your address

The screenshot shows the Revenue Scotland website interface for the 'Your address' section. At the top left is the Revenue Scotland logo with the Gaelic tagline 'Teachd a-steach Alba'. At the top right is a 'Sign in' link. Below the header is a 'Back' link. The main heading is 'Your address', followed by the instruction 'Please provide your correspondence address for this claim'. There is a 'Postcode' label and an empty text input field. Below the input field is a blue 'Find Address' button. Underneath is a link 'Enter an address manually:'. Below that is a blue 'Continue' button. At the bottom of the page is a dark grey footer containing links for 'Accessibility', 'Legal Notices', 'Site Map', 'Freedom of Information', 'Cookies', and '© 2020 Crown Copyright'. The number '1114' is visible in the bottom left corner of the footer area.

Enter the postcode of your correspondence address for this claim.  
Click 'Find Address' to select the actual address from the postcode lookup. You can enter the address manually if you don't know the postcode.

Please note:

If repayment of ADS is being claimed on sale of a previous main residence owned by more than one buyer, address details of all joint owners need to be entered, as below:

[◀ Back](#)

## Your address (buyer 1 of 2)

Please provide your correspondence address for this claim

**Postcode**

EH6 6QQ [Change](#)

**Select an address**

1 address found

[Enter an address manually](#)

**Continue**

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If the correspondence address of the second buyer is the same as the first buyer, select 'Yes'. If the second buyer's address is different select 'No', enter the postcode and click 'Find Address' to select the address from the postcode lookup.

You can enter the address manually if you don't know the postcode.

[◀ Back](#)

## Buyer address (buyer 2 of 2)

Please provide the second buyer's correspondence address for this claim

Is this the same as the first buyer's address?

Yes

No

Postcode

EH6 6QQ [Change](#)

Select an address

1 address found

[Enter an address manually](#)

[Continue](#)

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Click 'Continue' to proceed.

## 12. Bank details

Sign in

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### Bank details

Please note that we will only make a payment to a bank account belonging to a named buyer

**Name of the account holder**

**Bank / building society account number**

This should be 8 digits

**Branch sort code**

The sort code should be entered in the format 99-99-99

**Name of bank / building society**

**Continue** 

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Enter the bank details of where repayment should be made.

Please note:

Payment can only be made to one bank account belonging to a named buyer.

Click 'Continue' to proceed.

### 13. Declaration

Revenue Scotland  
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[Back](#)

## Declaration

**!** If you give false information, you may face penalties and/or prosecution

I, Joe Bloggs, declare that this claim is, to the best of my knowledge, correct and complete, and confirm that I am eligible for the repayment claimed

[Continue](#)

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In order to submit a claim for repayment of ADS you must declare that the claim is correct and complete and confirm that you are eligible for the repayment claimed.

If there is more than one buyer, each person must complete an individual Declaration, as below:

[◀ Back](#)

## Declarations

**!** If you give false information, you may face penalties and/or prosecution

I, Joe Bloggs, declare that this claim is, to the best of my knowledge, correct and complete, and confirm that I am eligible for the repayment claimed

I, Mary Poppins, declare that this claim is, to the best of my knowledge, correct and complete, and confirm that I am eligible for the repayment claimed

[Continue](#)

[Accessibility](#)

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Information](#)

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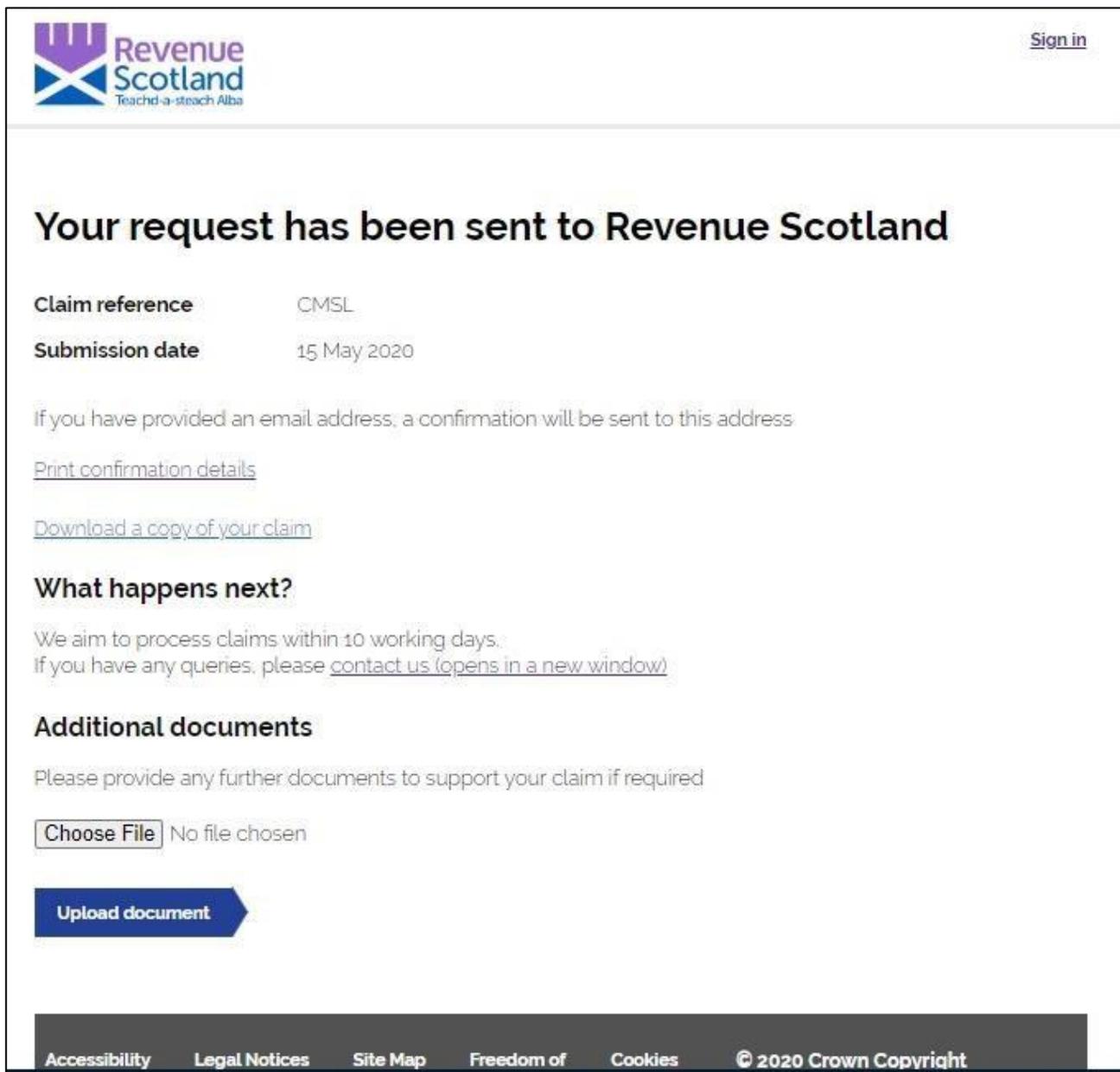
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Tick the box (or boxes) to complete the Declaration.

Click 'Continue' to proceed.

## 14. Claim reference



The screenshot shows the Revenue Scotland website interface. At the top left is the Revenue Scotland logo with the tagline 'Teachd-a-steach Alba'. At the top right is a 'Sign in' link. The main heading reads 'Your request has been sent to Revenue Scotland'. Below this, a table-like structure displays the claim reference 'CMSL' and the submission date '15 May 2020'. A message states: 'If you have provided an email address, a confirmation will be sent to this address'. There are three links: 'Print confirmation details', 'Download a copy of your claim', and 'What happens next?'. The 'What happens next?' section explains that claims are processed within 10 working days and provides a link to 'contact us (opens in a new window)'. The 'Additional documents' section prompts the user to provide further documents and includes a file selection interface with a 'Choose File' button and a blue 'Upload document' button. The footer contains links for 'Accessibility', 'Legal Notices', 'Site Map', 'Freedom of', 'Cookies', and '© 2020 Crown Copyright'.

When all information has been entered and the Declaration(s) completed, this final screen confirms that the repayment claim has been sent to Revenue Scotland.

Please take note of the Claim reference and date of submission.

If you have provided an email address, confirmation will now also be sent to this address.

Follow the links on the page to:

1. Print a copy of this confirmation screen, or
2. Download a copy of this claim to your device
3. Contact Us information on the Revenue Scotland website
4. Upload any additional documents or details to support your claim, if required

## 15. Additional documents

If your claim is being made more than 12 months from the filing date of your original return (ie. more than 12 months after the date on which you bought your new property on which ADS was paid), you will need to provide proof of sale of your previous property.

Evidence that can be accepted includes:

- Copy of disposition of sale
- Copy of Land Registration documents
- A letter from your solicitor that clearly states the date of sale
- Proof that this property was occupied by all relevant buyers as their main residence at any time in the relevant period prior to the effective date of the purchase of your new property (i.e. the 18 month or 36 month period (depending on your effective date) ends on the date you bought your new main residence) is also required to be sent with your completed claim.

Evidence that can be accepted includes:

- Copy of a council tax bill
- Copy of a utilities bill
- Copy of bank statement

Any additional documents should be included as part of your claim; click 'Choose File' from the Additional Documents section to select files from your desktop; click 'Upload document' to attach to your claim, as below:

## Your request has been sent to Revenue Scotland

**Claim reference** CMSL  
**Submission date** 07 June 2020

If you have provided an email address, a confirmation will be sent to this address

[Print confirmation details](#)

[Download a copy of your claim](#)

### What happens next?

We aim to process claims within 10 working days.  
If you have any queries, please [contact us \(opens in a new window\)](#)

### Additional documents

Please provide any further documents to support your claim if required

No file chosen

### File uploaded

[Council Tax Statement 2018-2019.pdf](#)

[Remove file](#)