

Revenue Scotland Statistics  
**Annual Summary of  
Trends in the  
Devolved Taxes**  
2023/24

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# 1. Introduction

Revenue Scotland is responsible for the collection and management of the devolved Land and Buildings Transaction Tax (LBTT) and Scottish Landfill Tax (SLfT). These taxes are the equivalent of Stamp Duty and Landfill Tax in England and Northern Ireland, and Land Transaction Tax and Landfill Disposals Tax in Wales.

This annual statistics publication summarises annual trends in the devolved taxes managed by Revenue Scotland. It also provides more detailed data and commentary than our other more regular statistical outputs for example:

- Local authority estimates of LBTT declared due and the number of LBTT returns received.
- Estimates of LBTT revenue forgone to reliefs.
- Taxable (SLfT) disposals by European Waste Catalogue (EWC) code.

This publication mainly focuses on data from the 2023/24 financial year, with comparisons to the four previous years. Some charts span the full period since Revenue Scotland began collecting tax, dating back to April 2015. The Figures and Tables spreadsheet which accompanies this publication contains data spanning back to 2015 for many of the charts and tables which only display the last five years in this document. For tables and figures where only the latest year of data is shown, older data can be found in our previous [annual publications](#).

The accompanying Figures and Tables spreadsheet contains some additional tables of data which are not included here in the main publication. These are clearly marked on the spreadsheet contents tab.

Some total figures quoted in the publication may not precisely match the figures as calculated by summing rows in the accompanying tables, this is due to rounding in the tables, whereas total figures quoted in the publication are calculated from the underlying unrounded data.

The LBTT data presented in this publication comes from LBTT returns. Returns are grouped by year based on the date the return was received by Revenue Scotland (the submitted date). [Appendix A](#) explains how data on this basis relates to data on an effective date (date of transaction) basis.

[Appendix B](#) explains how Revenue Scotland's Official Statistics publications relate to its Annual Report and Financial Statements, and the differences in how the figures are compiled.

Revenue Scotland also publishes monthly Official Statistics on LBTT and quarterly Official Statistics on SLfT. More up-to-date high-level statistics are available from these two publications, but they do not contain some of the more detailed data found in this

publication. Both can be found on the [Revenue Scotland website](#) and the open data is found on [statistics.gov.scot](#).

This publication is an **Official Statistics publication for Scotland**. Official and Accredited Official Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics by professionally independent statisticians. Both undergo regular quality assurance reviews to ensure that they meet customer needs and are produced free from any political interference.

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## 2. Land and Buildings Transaction Tax

### 2.1 Overview

Land and Buildings Transaction Tax (LBTT) is a charge on land transactions in Scotland. Land transactions must be notified to Revenue Scotland, unless the chargeable consideration (definition below) is less than £40,000, or the transaction is otherwise exempt.

The Additional Dwelling Supplement (ADS) is an additional charge which applies when the taxpayer is purchasing an additional property and not replacing their main residence. ADS most commonly arises for purchases of a second home or a buy-to-let dwelling.

**Chargeable Consideration** is defined as anything given in money or money's worth for the subject-matter of the transaction. For example, the chargeable consideration for a house will be the price paid for the property, land and fittings. For leases, chargeable consideration can include rent payable and any premium paid on the lease.

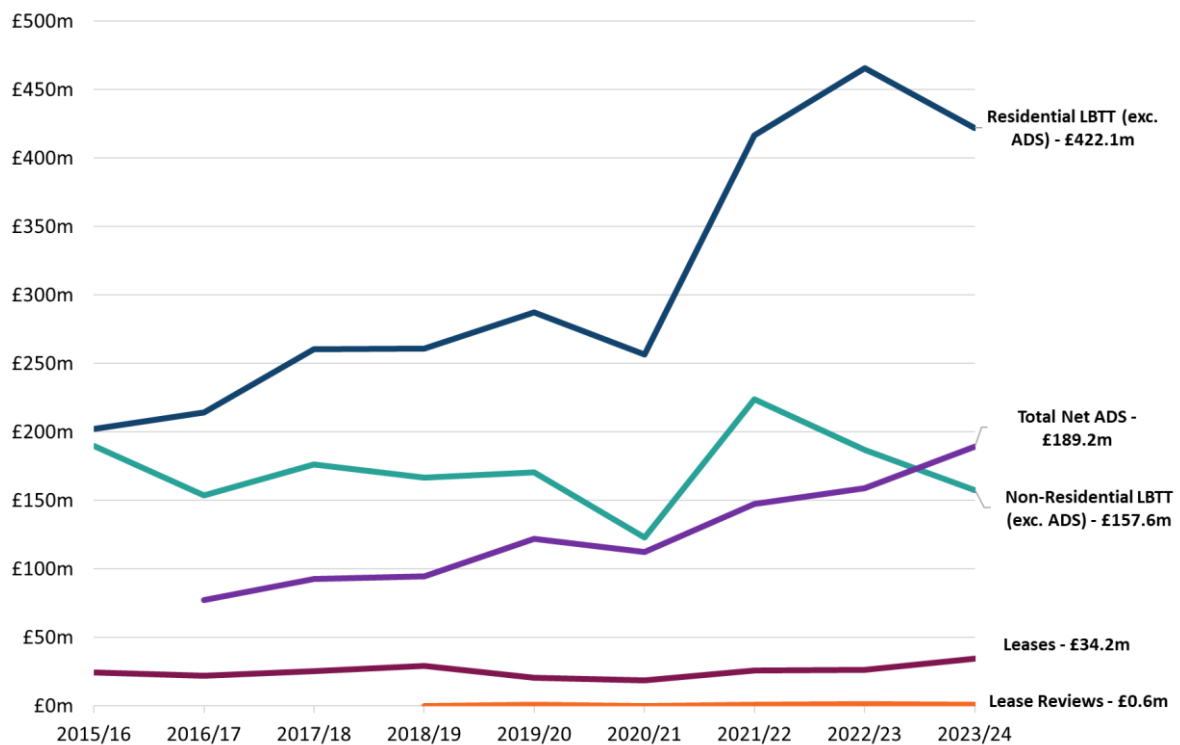
**Table 1: Number of LBTT returns received by type of transaction and year, last 5 years**

Year	Residential conveyance	Non-residential conveyance	Lease	Review of a lease	All
2019/20	105,110	6,440	4,920	4,570	121,040
2020/21	96,850	5,930	3,500	2,900	109,170
2021/22	110,120	7,080	4,540	4,580	126,330
2022/23	102,580	7,050	4,620	4,710	118,950
2023/24	94,050	6,520	4,760	5,500	110,830

The total number of LBTT returns received in 2023/24 was 7% lower than in the previous year. This decrease was mainly driven by a reduction in residential conveyance returns, with residential conveyance returns being at a record low, down 8% on the previous year (consistent with the 8% decrease in residential property sales reported in the [2023/24 Property Market Report](#) published by Registers of Scotland). Non-residential conveyance returns also down 8% from 2022/23.

There was an increase in both lease and lease review returns, with lease returns up 3% from the previous year and review returns being at a record high, 17% higher than the previous year. While this is a fairly large increase, it should be noted that the majority of lease review returns do not result in any additional tax being declared due.

**Figure 1: LBTT including net ADS declared due, by year and transaction type**



2023/24 saw the total LBTT declared due at £803.6 million. This is down 4% on the figure of £838.6 million recorded in 2022/23. This decrease was driven mainly by a decline in both residential LBTT excluding ADS (£422.1m) and non-residential LBTT excluding ADS (£157.6m), which fell by 9% and 16% respectively.

Since the introduction of ADS in April 2016, total residential LBTT revenue has typically been at least twice as high as non-residential LBTT. This remains true in 2023/24 with total residential LBTT (£606.8m) being around 3.7 times the figure for total non-residential LBTT (£162.1m).

Total Net ADS (£189.2m) made up 24% of total LBTT in 2023/24. It is important to note that this figure will be revised downwards in future publications as more reclaims of ADS are submitted relating to the 2023/24 period.

LBTT from leases totalled £34.2 million, up 31% from 2022/23.

## 2.2 Residential LBTT excluding ADS

LBTT rates and bands for residential transactions over time:

Purchase price	01 April 2015 - 14 July 2020	15 July 2020 - 31 March 2021	01 April 2021 - Present
Up to £145,000	0%	0%	0%
£145,001 to £250,000	2%	0%	2%
£250,001 to £325,000	5%	5%	5%
£325,001 to £750,000	10%	10%	10%
Over £750,000	12%	12%	12%

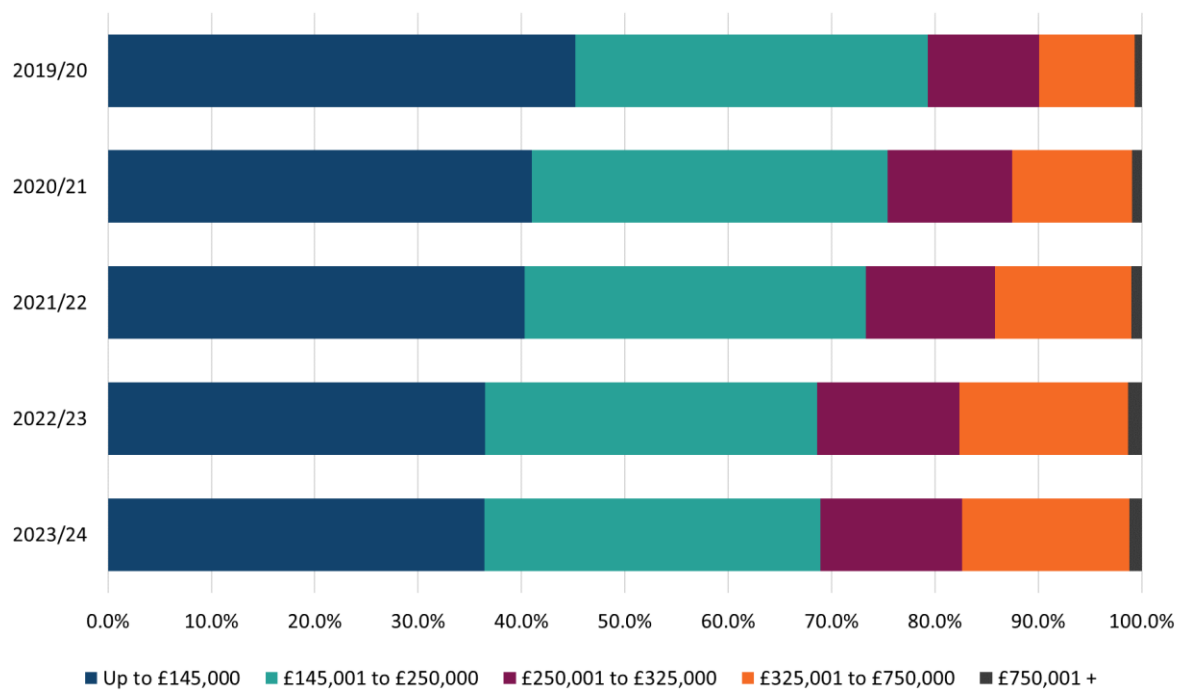
**Table 2: LBTT declared due, excluding ADS, and number of returns for residential conveyances**

Year	LBTT excluding ADS (£ millions)	Annual percentage change in LBTT excluding ADS	LBTT returns received	Annual percentage change in LBTT returns received	LBTT excluding ADS per return received (rounded to nearest £10)
<b>2019/20</b>	287.1	10.0%	105,110	1.3%	2,730
<b>2020/21</b>	256.4	-10.6%	96,850	-7.8%	2,650
<b>2021/22</b>	416.5	62.3%	110,120	13.7%	3,780
<b>2022/23</b>	465.5	11.7%	102,580	-6.8%	4,540
<b>2023/24</b>	422.1	-9.3%	94,050	-8.3%	4,490

Residential LBTT declared due, excluding ADS, is down 9% from the record high of £465.5 million in 2022/23. The number of residential LBTT returns received was down 8% over the same period.

The average amount of LBTT paid per return for residential conveyances dropped slightly (1%) in 2023/24. The higher average over the last two years is driven by fewer transactions in the lowest tax bands and an increasing proportion in the two highest bands as a result of increased property prices.

**Figure 2: Distribution of residential conveyance returns received by residential LBTT band and year**



**Figure 2** shows that the proportion of returns in all bands has been broadly stable between 2022/23 and 2023/24, with the largest change being an increase in the proportion of returns in the £145,001-£250,000 band of 0.4 percentage points in 2023/24.

Approximately 36% of returns received in 2023/24 had a total consideration of less than or equal to £145,000 and, therefore, are likely to have had zero tax liabilities<sup>1</sup>. This is the lowest proportion on record and reflects house prices rising, leaving fewer properties priced under £145,000 .

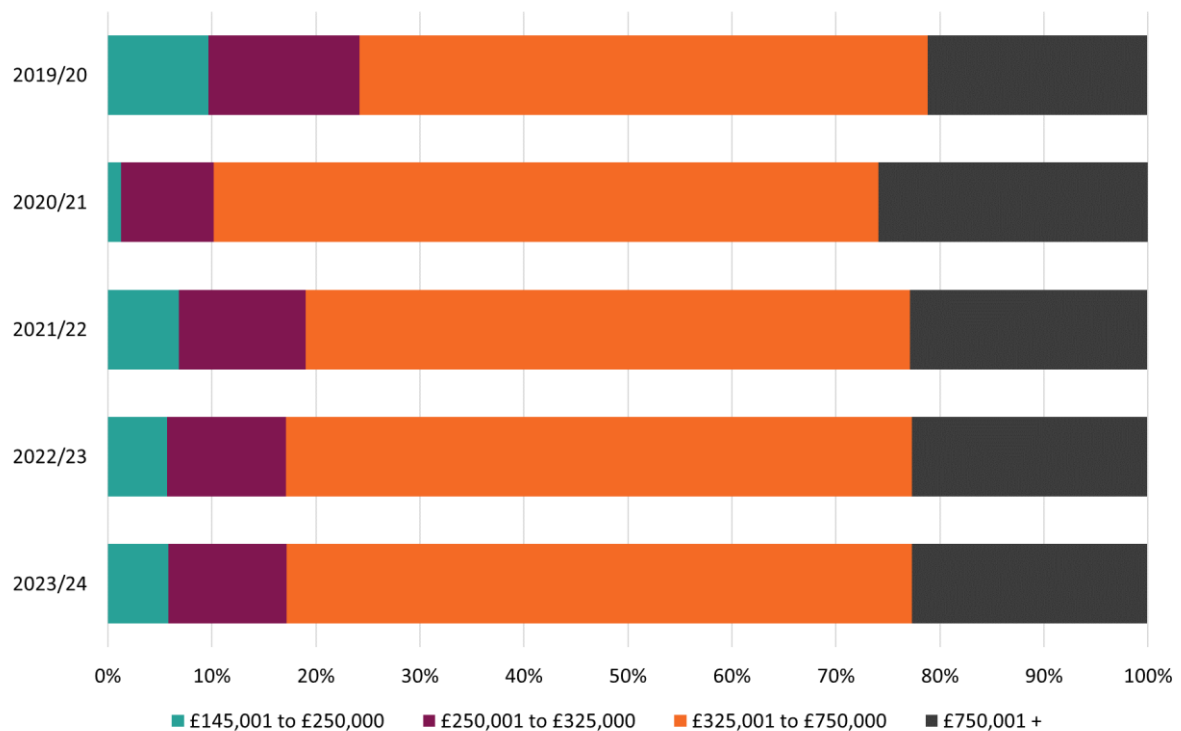
**Figure 3** shows that LBTT revenue is dominated by the £325,000 to £750,000 band, which in both 2022/23 and 2023/24 contributed 60% of LBTT, while making up only 16% of returns. The highest band (£750,001 and above) accounts for 1% of returns received and 23% of tax.

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<sup>1</sup> Residential conveyance transactions under £145,000 can incur tax liability if they are linked.



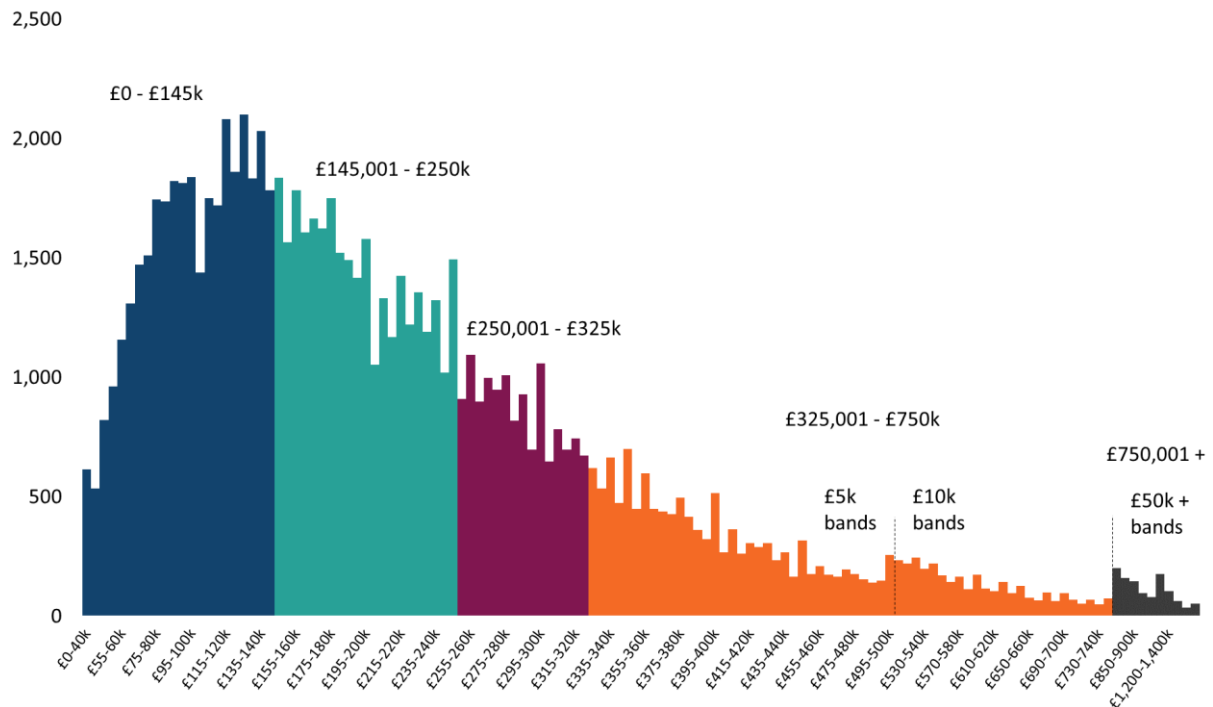
**Figure 3: Distribution of residential LBTT revenue, excluding ADS, by residential LBTT band and year**



The distribution of residential LBTT revenue across the tax bands remained virtually unchanged between 2022/23 and 2023/24. With the breakdown for both years being roughly 6% in the £145k – £250k band, 11% in the £250k - £325k band, 60% in the £325k - £750k band and 23% in the £750k and above band.

The distribution in 2020/21 is anomalous due to a temporary change in the nil rate tax band which reduced tax liabilities in the second lowest (£145k – £250k) band and reduced gross tax liabilities for all other residential transactions by £2,100.

**Figure 4: Distribution of numbers of residential conveyance transactions by total consideration and tax band 2023/24**



**Figure 4** shows a more detailed breakdown of the number of residential conveyance transactions by total consideration (e.g. house price) for returns submitted in 2023/24.

The majority of transactions are towards the lower end of the scale (approximately two-thirds are less than or equal to £240k), with the distribution then extending to a long tail of higher value transactions. Due to the smaller numbers of transactions at the higher value end, the width of the total consideration categories is increased at the points indicated on the chart.

## 2.3 Additional Dwelling Supplement

ADS rates over time:

Date of Transaction	ADS rate
For transactions on or after 16 December 2022	6%
For transactions on or after 25 January 2019 and prior to 16 December 2022	4%
For transactions prior to 25 January 2019	3%

If a taxpayer buys a new main residence before selling their previous main residence, or if they are buying a second home or buy-to-let property, they will have to pay Additional Dwelling Supplement (ADS). In 2023/24, this payment can be reclaimed if the previous main residence is sold within 18 months, and the claim is made within 5 years of the submission date. From 1 April 2024, ADS can be reclaimed if the previous main residence is sold within 36 months.

A small amount of ADS applies to non-residential conveyances (£4.4m in 2023/24), but this section deals only with residential LBTT.

**Table 3: Gross ADS reclaimed and number of ADS repayments claimed for residential LBTT returns by year**

Year	Gross ADS declared due (£Millions)	ADS Reclaimed (£Millions)	ADS Reclaimed (%)	LBTT returns received with ADS declared due	Repayments claimed	Repayments claimed (%)
2019/20	163.5	44.1	27.0%	23,230	4,100	17.7%
2020/21	153.8	43.8	28.5%	20,790	3,820	18.4%
2021/22	188.5	44.2	23.5%	25,140	3,730	14.8%
2022/23	206.3	51.2	24.8%	24,650	3,690	15.0%
2023/24	234.3	49.5	21.1%	21,090	2,530	12.0%

£234 million in gross residential ADS was declared due in 2023/24, an increase of £28 million (14%) on the previous year. This is a record high figure for ADS declared due despite the number of returns with ADS declared due being down 14% on the previous year. This

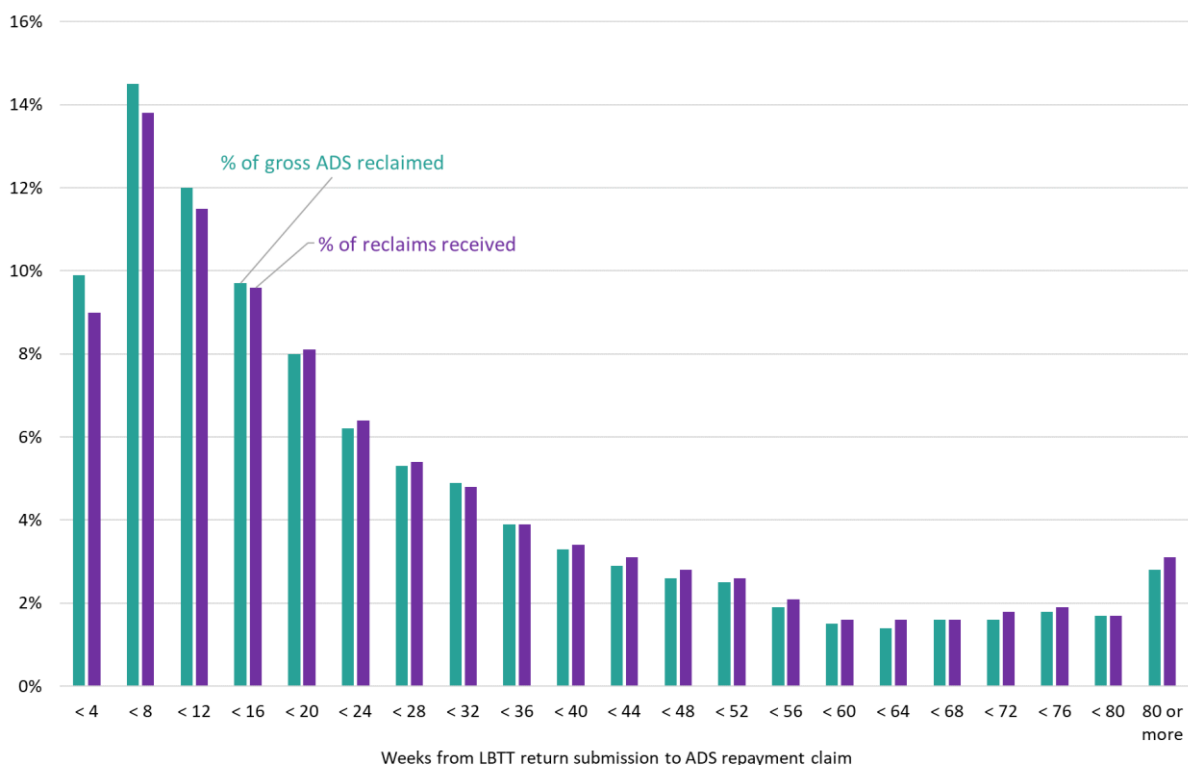
reflects the ADS rate being at the higher rate of 6% for the full 2023/24 period, whereas in the 2022/23 financial year, the increase in ADS from 4% to 6% only occurred towards the end of Q3.

Around 12% of taxpayers who submitted residential LBTT returns with ADS declared due in 2023/24 have since claimed repayment of ADS, accounting for 21% of the gross ADS declared due.

The ADS reclaim rate for 2023/24 appears lower than previous years. This is because taxpayers have had less time to submit a repayment claim on more recent transactions, and the figure will increase over time as more claims for repayment are made. Only minimal revisions are expected to repayment claims relating to returns made up to 2021/22.

Though taxpayers have 18 months from the effective date of the transaction to sell their previous main residence in order to reclaim ADS (36 months, as of the 1 April 2024), the majority of claims for repayment are received much sooner. Taxpayers can submit a repayment claim up to five years after selling their previous residence.

**Figure 5: Proportion of ADS reclaimed and reclaims received by time between submission of LBTT return and claim for repayment**



Approximately 9% of ADS repayment claims are received within four weeks of the initial tax return being submitted. More than half of all claims are received within 20 weeks and approximately 85% of all claims are received within a year. The percentages are very similar

for gross ADS reclaimed, as claims received and gross ADS reclaimed follow a near identical distribution.

**Table 4: Number of residential LBTT returns received with ADS declared due and the proportion with a subsequent claim for repayment, by year and stated intention to reclaim**

Financial Year	LBTT returns received with ADS declared due			Proportion with a subsequent claim for repayment		
	Yes, intend to reclaim ADS	No intention to reclaim ADS	Total	Yes, intend to reclaim ADS	No intention to reclaim ADS	All
<b>2019/20</b>	4,870	18,360	23,230	70.4%	4.5%	18.3%
<b>2020/21</b>	4,240	16,550	20,790	72.6%	4.5%	18.4%
<b>2021/22</b>	4,130	21,000	25,140	71.3%	3.7%	14.8%
<b>2022/23</b>	3,960	20,690	24,650	72.3%	4.0%	15.0%
<b>2023/24</b>	3,910	17,170	21,090	52.3%	2.8%	12.0%

**Notes:**

1. The data reflects claims for repayment of ADS received up to and including 31 May 2024 and will be revised over time as more claims for repayment of ADS are received, primarily for returns received in 2022/23 and 2023/24.

For residential LBTT returns submitted with ADS declared due in 2023/24, around 81% of taxpayers stated they did not intend to reclaim ADS. This is slightly lower than the previous high set in the previous two financial years, with 84% of taxpayers stating they did not intend to reclaim ADS in both 2021/22 and 2022/23.

So far, 52% of taxpayers who said they intended to reclaim ADS incurred in 2023/24 have gone on to do so. This figure will likely rise to at least 70% as more reclaims are submitted over time.

**Figure 6: Distribution of residential conveyances by type of transaction (ADS declared due and intends/does not intend to reclaim ADS) and residential LBTT band, 2023/24**



**Figure 6** shows that the proportion of conveyances in the lowest tax band is 1.7 times as high for returns where the taxpayer does not intend to reclaim ADS, compared to returns where they do intend to reclaim. This likely reflects the fact that these transactions will include buy-to-let properties and second homes. Higher value transactions make up a much higher proportion of returns where the taxpayer intends to reclaim ADS. This is likely to reflect a number of factors including the fact that these transactions will include taxpayers who may be moving up the property ladder as they intend to replace their previous main residence.

## 2.4 Non-residential conveyances

### Non-residential rates and bands:

Purchase price	01 April 2015 - 24 January 2019	25 January 2019 - Present
Up to £150,000	0%	0%
£150,001 to £250,000	3%	1%
Above £250,000	5%	5%

**Table 5: LBTT declared due, excluding ADS, and number of LBTT returns received by year for non-residential conveyances**

Year	LBTT declared due (£ millions)	Annual percentage change in LBTT declared due	LBTT returns received	Annual percentage change in LBTT returns received	Mean LBTT declared due per return received (Nearest £10)
<b>2019/20</b>	170.5	1.9%	6,440	-10.0%	26,480
<b>2020/21</b>	122.9	-27.9%	5,930	-7.9%	20,710
<b>2021/22</b>	223.7	82.0%	7,080	19.3%	31,610
<b>2022/23</b>	187	-16.4%	7,050	-0.4%	26,540
<b>2023/24</b>	157.6	-15.7%	6,520	-7.5%	24,190

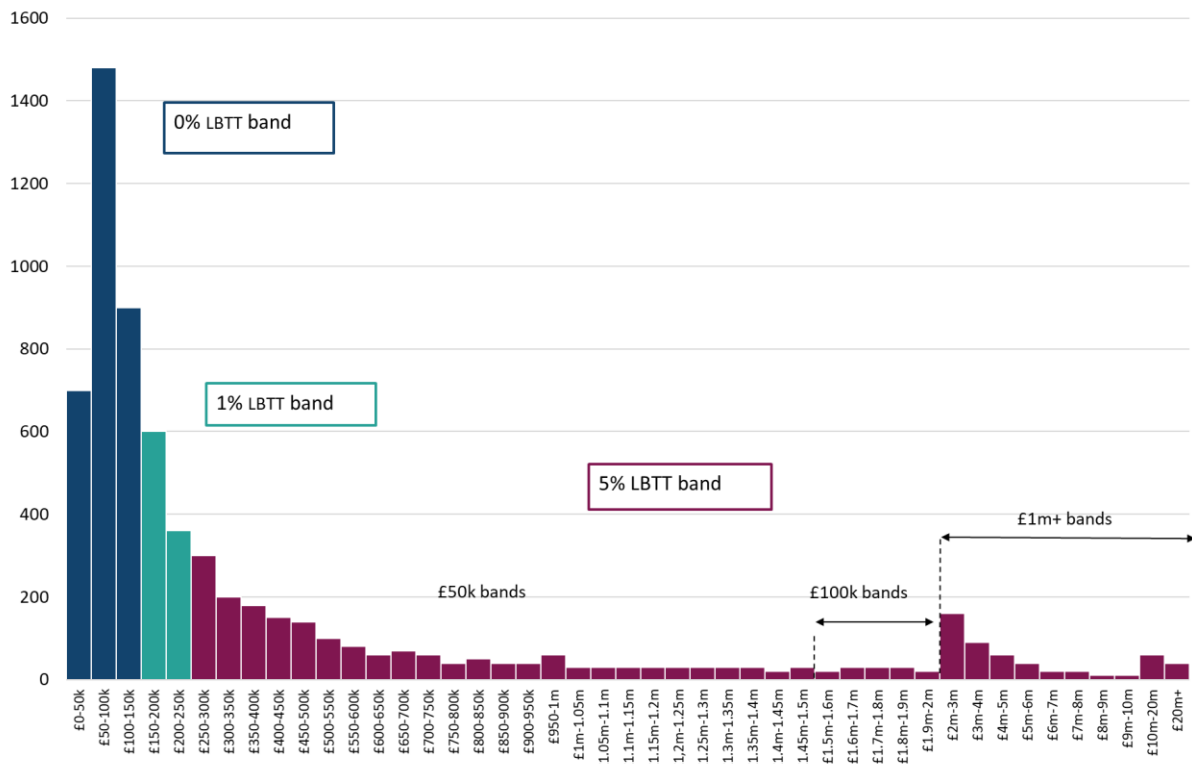
LBTT from non-residential conveyances, including ADS, was £158 million in 2023/24, a decrease of £29 million (16%) on the previous year. The number of LBTT returns received dropped by 8% to 6,520 from 7,050 last year. The LBTT declared due from non-residential conveyances in 2023/24 is at its lowest level since 2020/21.

Non-residential conveyances accounted for approximately 20% of total LBTT declared due and 6% of returns received in 2023/24. Total revenue from non-residential LBTT returns is disproportionately impacted by tax reliefs when compared to residential LBTT. This is partly responsible for the large difference between total residential LBTT revenue and non-residential LBTT revenue each year, though the main driving factors are the far smaller number of returns annually and the lower tax rates.

The average non-residential LBTT declared due, excluding ADS, per return fell by approximately 9% on the previous year to £24,190. This figure is approximately 5 times the average LBTT due per residential transaction.

Compared to residential LBTT, the value of LBTT declared from non-residential conveyances can change substantially year to year, due to fluctuations in the small number of very high value transactions seen in each year.

**Figure 7: Distribution of numbers of non-residential conveyance transactions by total consideration, 2023-24**



**Figure 7** shows a breakdown of the number of non-residential conveyance returns by total consideration for 2023/24. The first three bars cover the £0 - £150,000 tax band, which accounted for 47% (3,080) of non-residential conveyance returns submitted in 2023/24. Though this is the 0% tax band, it should be noted that LBTT may be payable on conveyances within this band if they are linked transactions with a combined total consideration above the tax paying threshold.

The distribution is strongly right skewed and almost a quarter of all residential conveyances had a total consideration within the range of £50,000 - £100,000. There were 860 non-residential conveyances with a total consideration over £1 million, accounting for 14% of the total. At the very top end, there were 40 returns with a total consideration over £20 million, which is less than 1% of the total non-residential returns received.

Due to the smaller numbers of transactions at the higher value end, the width of the total consideration categories is increased at the points indicated on the chart.

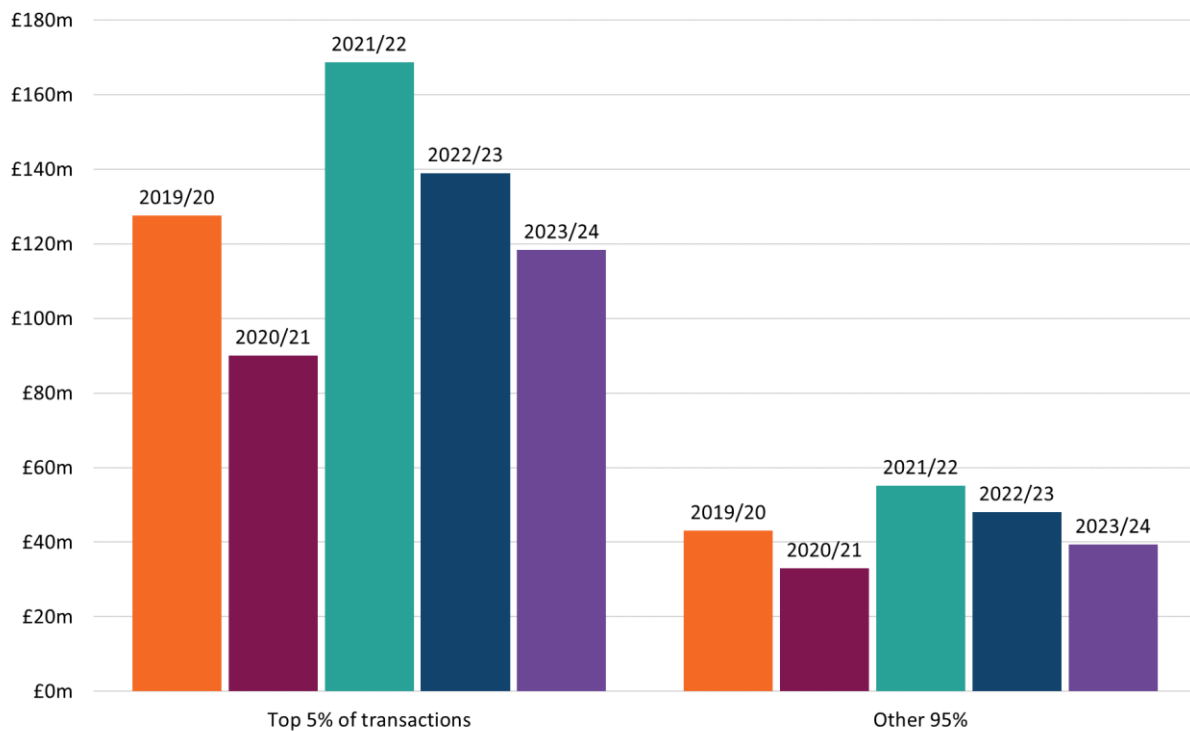


**Table 6: LBTT excluding ADS declared due by month and year for non-residential conveyances (£Millions)**

<b>Month</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
<b>Apr</b>	13.4	2.6	11.6	18.8	14.9
<b>May</b>	12.8	6.3	12.9	17.8	9.2
<b>Jun</b>	13.5	5.5	22.6	16.7	15.3
<b>Jul</b>	19.7	11.5	17.3	15.4	11.1
<b>Aug</b>	15.3	9.7	19.3	13.1	16.6
<b>Sep</b>	14.4	9.9	13.0	15.2	12.2
<b>Oct</b>	13.5	14.7	20.0	13.8	8.0
<b>Nov</b>	8.5	12.1	15.5	19.1	11.5
<b>Dec</b>	17.0	20.0	31.6	20.1	20.5
<b>Jan</b>	17.8	8.4	17.3	10.8	7.1
<b>Feb</b>	15.6	9.0	21.7	9.6	16.4
<b>Mar</b>	9.1	13.3	21.0	16.6	15.0

The monthly distribution of non-residential LBTT tends to vary from year to year, because a small number of high-value transactions can have a significant impact on the overall tax. There is typically a peak in December, though the size of the peak varies. Non-residential LBTT of £20.5 million declared due in December of 2023 was the highest monthly figure of the last two financial years.

**Figure 8: Non-residential LBTT, excluding ADS declared, for the top 5% of transactions by value, per year**



**Figure 8** shows that when ranked from highest to lowest transaction value (purchase price), the top 5% of non-residential returns account for the vast majority of LBTT due. In 2023/24 the top 5% most valuable transactions made up 75% of non-residential LBTT due. Total non-residential LBTT is generally highly dependent on higher value transactions, with 96% of LBTT coming from the top 20% most valuable non-residential transactions in 2023/24. In fact, the entire lower half of non-residential LBTT returns ranked by value, accounted for around 0.01% of the total non-residential LBTT declared due. This is partly influenced by the fact that almost half of all non-residential LBTT returns fell into the bottom (0%) tax band in 2023/24. Many non-residential returns also have no LBTT due as a result of being fully relieved.

LBTT declared due for the top 5% most valuable non-residential transactions varies from year to year, with these variations accounting for the majority of the change in non-residential LBTT declared due. LBTT declared due for the top 5% of transactions decreased by 15% in 2023/24 compared to the previous year, corresponding to a 15% decrease in total non-residential LBTT.

## 2.5 Leases

LBTT can be due on the Net Present Value (NPV) of rent payable on a lease, as well as chargeable consideration other than rent included in the purchase price, such as a premium payment. NPV is essentially the total value of the rent that will be paid, discounted to reflect its present value. LBTT rates for both taxable components are as follows:

### LBTT rates for NPV of a lease over time:

Prior to 07 February 2020		07 February 2020 - Present	
NPV of rent payable	Rate of tax to apply	NPV of rent payable	Rate of tax to apply
Up to £150,000	0%	Up to £150,000	0%
Above £150,000	1%	£150,001 to £2,000,000	1%
		Above £2,000,000	2%

### LBTT rates on chargeable consideration other than rent, such as payment of a premium, over time:

Prior to 25 January 2019		25 January 2019 - Present	
Purchase price	Rate of tax to apply	Purchase price	Rate of tax to apply
Up to £150,000	0%	Up to £150,000	0%
£150,001 to £350,000	3%	£150,001 to £250,000	1%
Above £350,000	4.5%	Above £250,000	5%

A non-residential lease that is granted, or is treated as having been granted, for the first time on or after 1 April 2015 is potentially chargeable to Land and Building Transactions Tax.

99% of leases are non-residential, but analysis in this section includes a small number of leases which taxpayers have classified as residential. However, the overall tax position remains correct as the LBTT due for a lease is the same whether it is residential or non-residential.

**Table 7: LBTT declared due and number of LBTT returns received by year for leases**

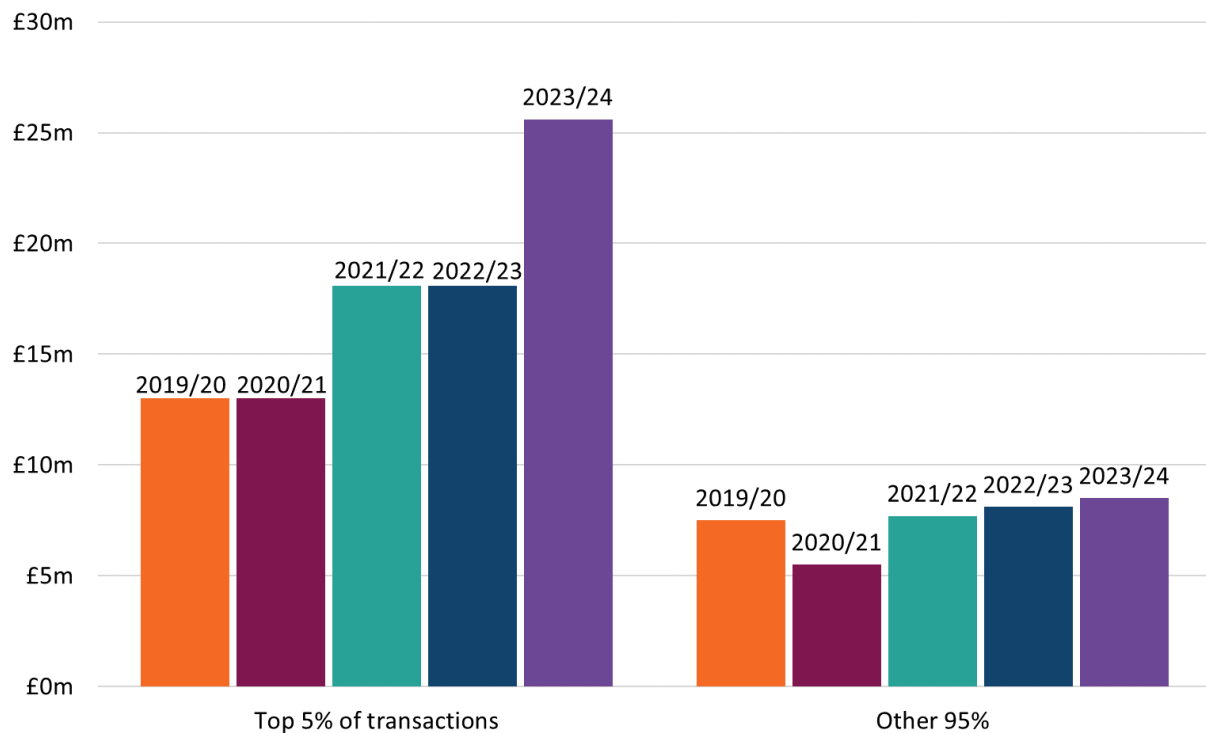
Year	LBTT declared due (£ millions)	Annual percentage change in LBTT declared due	LBTT returns received	Annual percentage change in LBTT returns received	LBTT declared due per return received (Nearest £10)
<b>2019/20</b>	20.4	-30.5%	4,920	-4.1%	4,140
<b>2020/21</b>	18.5	-9.2%	3,500	-28.9%	5,290
<b>2021/22</b>	25.8	40.1%	4,540	30.3%	5,690
<b>2022/23</b>	26.2	1.2%	4,620	1.7%	5,670
<b>2023/24</b>	34.2	30.6%	4,760	3.2%	7,180

£34 million in LBTT was declared due for leases in 2023/24, accounting for 4% of total LBTT declared. The total LBTT due from leases has increased by 31% compared to 2022/23, whereas the number of lease returns received has increased by 3%. The mean amount of LBTT due per lease return of £7,180 is 27% higher than the previous year.

This high annual figure for lease LBTT is partly due to a very high monthly figure of £7.6 million in December 2023, as well as the July figure of £4.3 million. Monthly LBTT from leases is typically around £2 million.

LBTT for leases, like non-residential LBTT, can be very heavily influenced by a small number of very high value transactions, which was the case in 2023/24.

**Figure 9: LBTT declared due for top 5% of lease transactions by value, per year**



When lease returns received in 2023/24 were ranked in order from highest to lowest total consideration (cost of the lease), the top 5% of leases made up 75% of the total LBTT declared due on leases. Like non-residential conveyances, the distribution of LBTT from leases in general is heavily skewed towards the most valuable transactions, with 92% of total lease LBTT coming from the top 20% of transactions.

94% of all LBTT declared due on leases in 2023/24 was due on rent, with the remaining 6% due on premiums. In 2023/24, 64% of lease returns declared some amount of LBTT due on rent, while only 6% of lease returns declared some amount of LBTT due on a premium. These figures can be found in Additional Table 1 in the accompanying Figure and Tables spreadsheet.

## 2.6 Reviews of the tax chargeable for a lease

Reviews of a lease include:

- Three-yearly reviews, which inform Revenue Scotland of any changes which have occurred since the effective date or previous review date. Tax chargeable on the lease is reviewed and the new Net Present Value is calculated when the review is submitted.
- Assignations: when a lease is assigned to a new tenant, the outgoing tenant must submit a review within 30 days of the lease being signed, including an assessment of the amount of tax chargeable reflecting any changes since the last return was submitted.
- Terminations: When a lease is terminated, the tenant at the point of termination must submit a return to Revenue Scotland, including an assessment of the amount of tax chargeable reflecting any changes since the last return was submitted.

**Table 8: LBTT declared due and number of returns received for lease reviews, by year**

Year	Lease Reviews declaring an Increase in LBTT due	LBTT declared due on Lease Reviews (£Millions)	Lease Reviews declaring a decrease in LBTT due	Repayments to taxpayer declared due on Lease Reviews (£Millions)	Lease Reviews declaring no change in LBTT due	Total Lease Reviews received	Net LBTT due on Lease Reviews (£Millions)
<b>2019/20</b>	630	1.3	350	-0.8	3,580	4,570	0.6
<b>2020/21</b>	440	0.9	320	-0.8	2,130	2,900	0.0
<b>2021/22</b>	890	1.9	600	-1.4	3,090	4,580	0.5
<b>2022/23</b>	890	2.6	540	-1.5	3,280	4,710	1.0
<b>2023/24</b>	940	3.2	550	-2.6	4,010	5,500	0.6

Reviews of a lease accounted for approximately £0.6m of LBTT declared due in 2023/24. This makes up roughly 0.1% of total LBTT for the year.

Approximately 5,500 reviews of a lease were received in 2023/24, of which 4,010 (73%) declared no change in the LBTT due from the original lease return (meaning LBTT declared due on review was £0). 940 (17%) declared further LBTT due and 550 (10%) claimed a repayment of LBTT.

## 2.7 Sub-Scotland

This section contains breakdowns of LBTT data at local authority level, as well as by ITL 2 ([International Territorial Level](#)). The figures here are referred to as estimates, due to the fact that location data for a proportion of LBTT returns has been imputed. This is necessary as we use the postcode stated on LBTT returns to assign them to higher geographies and not all LBTT returns are submitted with a valid postcode, primarily non-residential returns.

In 2023/24, 99% of residential LBTT returns and 74% of non-residential returns contained a valid postcode.

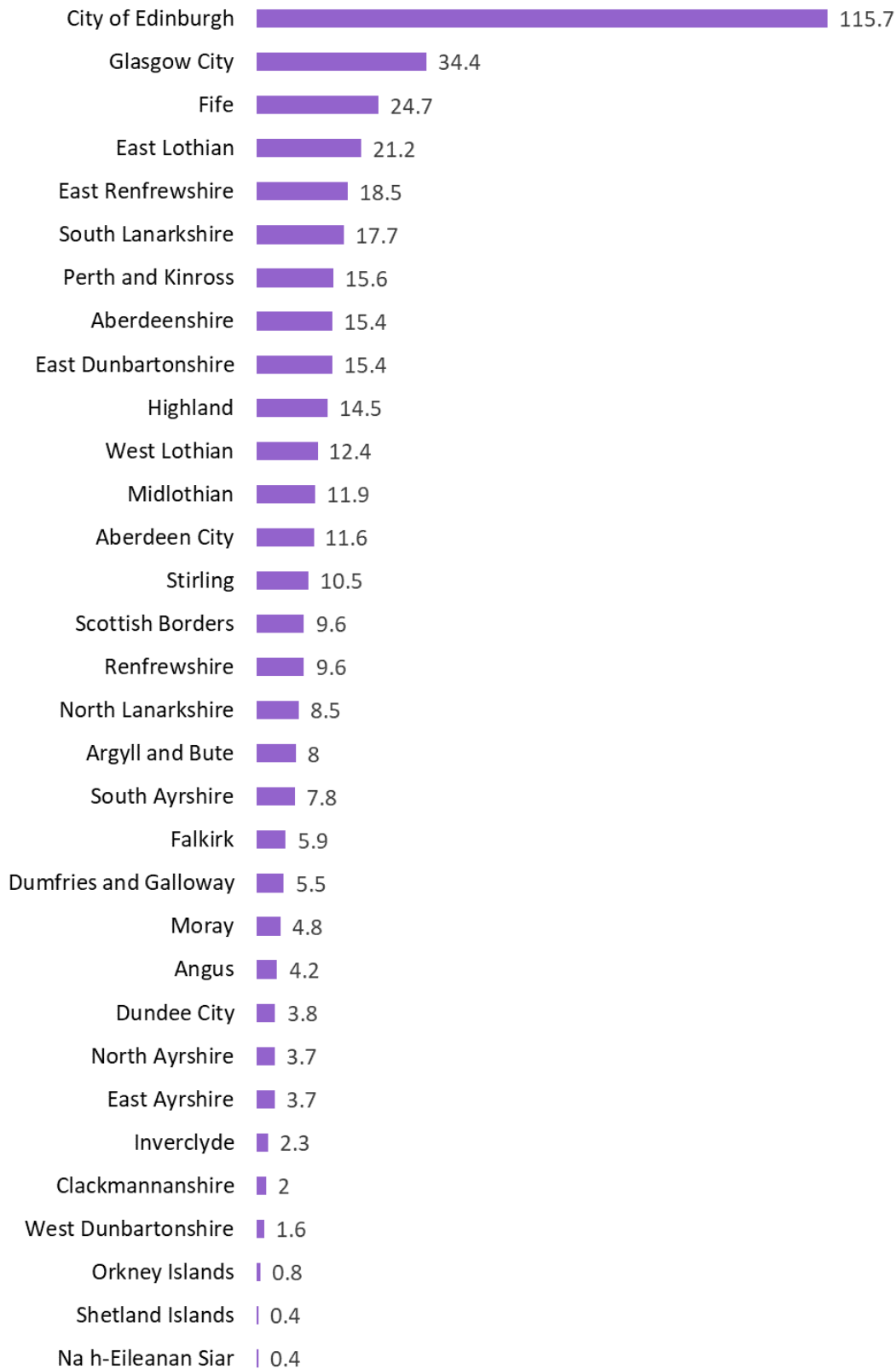
In order to improve the completeness of our address data, we match records without a valid postcode to data provided by Registers of Scotland and link on the postcode recorded alongside the title registration. If we cannot find a postcode using this method, we find a “donor” record which is similar to our incomplete “recipient” record, based on information on the LBTT return, and use this to impute geographical information.

This method provides robust estimates for residential and non-residential conveyances. The estimates for residential conveyances are more reliable because residential conveyance returns are more likely to include a valid postcode and more likely to match to a title registered with Registers of Scotland.

For the estimates presented here of returns submitted in 2023/24, location was imputed using the donor method for less than 1% of residential returns and 19% of non-residential returns.

## 2.7.1 Sub-Scotland: Residential LBTT

**Figure 10: Estimates of LBTT declared due, excluding ADS, for residential conveyances by local authority, 2023/24 (£Millions)**





In 2023/24, City of Edinburgh accounted for £115.7 million (27%) of residential LBTT declared due, excluding ADS, by far the biggest contribution from a single council area. Next highest was Glasgow City, making up 8% of total residential LBTT at £34.4 million. City of Edinburgh has accounted for 27% to 34% of LBTT revenue, excluding ADS, each year since 2015/16. No other local authority has ever accounted for more than 9%.

The 3 local authorities with the highest mean LBTT declared due per transaction for residential returns were:

- City of Edinburgh at £11,100
- East Renfrewshire at £10,600 and
- East Lothian at £9,800.

The lowest averages were for:

- West Dunbartonshire at £1,200
- Na h-Eileanan Siar at £1,300 and
- North Ayrshire at £1,500.

From 2021/22 to 2022/23, LBTT revenues increased in 26 of the 32 local authorities, however from 2022/23 to 2023/24, LBTT revenues increased in only 7 of the 32 local authorities. North Lanarkshire saw the largest increase with a rise of £0.8 million (10%), while the largest decrease on the previous year was in City of Edinburgh, which saw £15.7 million (12%) less residential LBTT declared than in 2022/23.

**Figure 11: Estimated number of residential conveyance returns received by local authority**



Glasgow City had the most residential conveyance returns received in 2023/24 with 10,560 returns (11% of the total), just ahead of City of Edinburgh with 10,420 returns (11% of the total).

Numbers of residential conveyances decreased in 27 of 32 local authorities from 2022/23 to 2023/24, with only five local authorities seeing more residential LBTT returns received than last year.

The council areas which saw an increase in residential returns were:

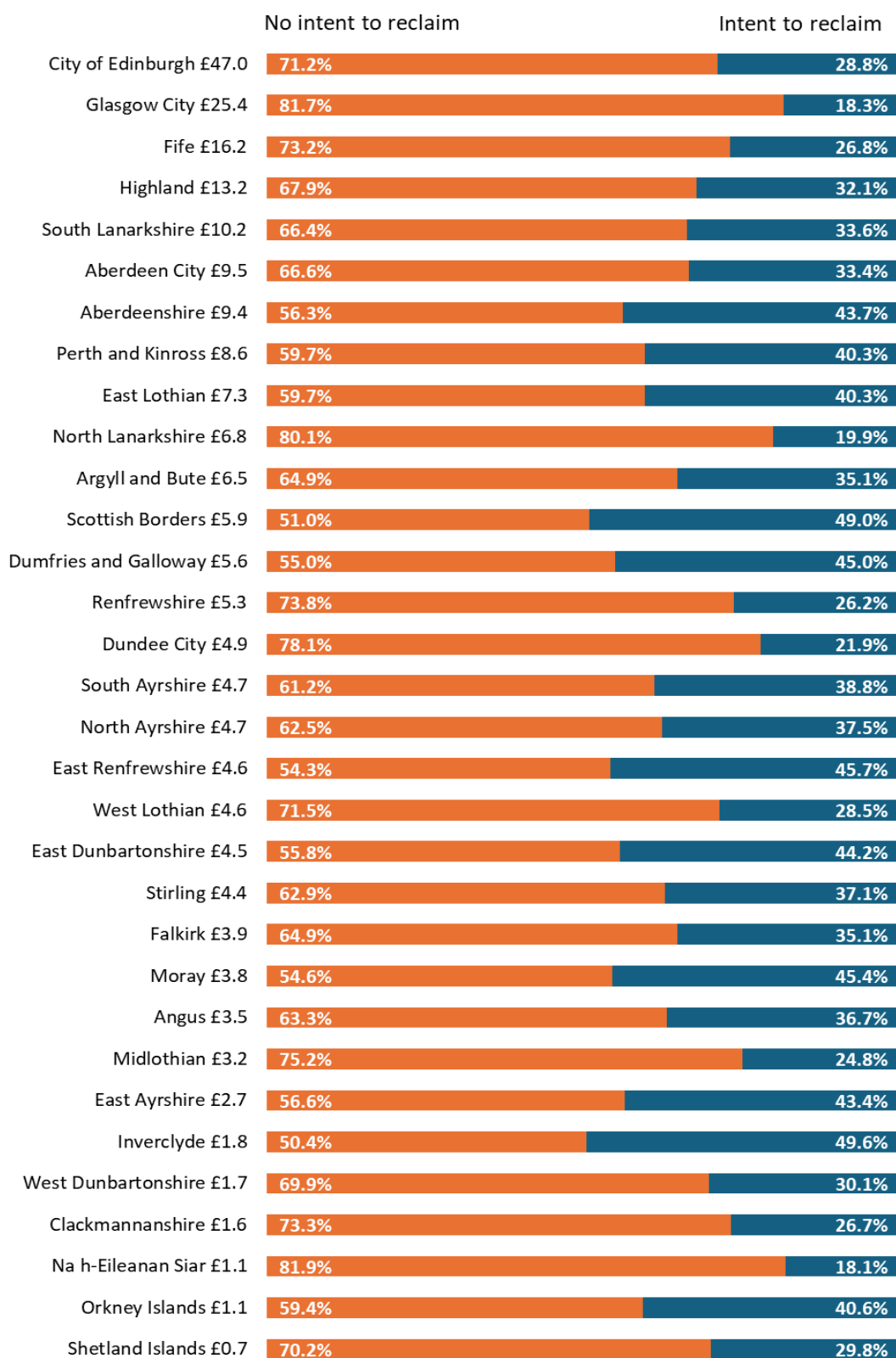
- Orkney Islands with an increase of 13%
- North Ayrshire with an increase of 3%
- West Dunbartonshire with an increase of 3%
- Na h-Eileanan Siar with an increase of 3%.

The council areas with the largest percentage decrease in number of returns on the previous year were:

- Aberdeenshire with a decrease of 17%
- Dundee City with a decrease of 14%
- Angus with a decrease of 14%
- Midlothian with a decrease of 14%.

## 2.7.2 Sub-Scotland: Additional Dwelling Supplement

**Figure 12: Estimates of gross residential ADS declared due (£Millions) by local authority and percentage which is intended to be reclaimed by taxpayer, 2023/24**



City of Edinburgh accounted for 20% of gross residential ADS declared due in 2023/24 with around £47 million, an increase of £3.5 million on the previous year. Glasgow City accounted for the second-largest share of residential ADS, making up 11% of the total with £25.4 million.

The council area with the highest proportion of gross ADS coming from taxpayers who stated they did not intend to reclaim it was Na h-Eileanan Siar at 82%. This figure was lowest in Inverclyde at 50%.

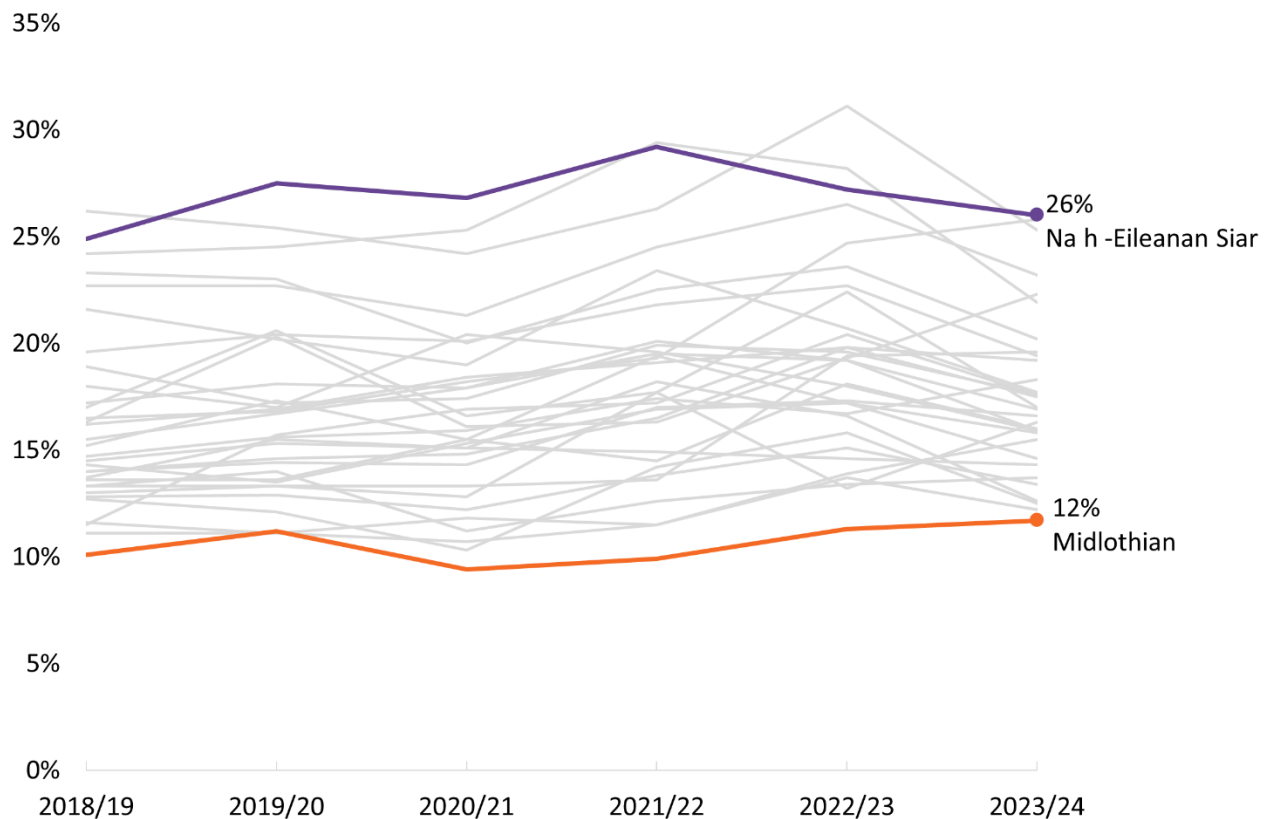
The council areas with the greatest number of returns with ADS declared due were:

- Glasgow City with 2,660
- City of Edinburgh with 2,490
- Fife with 1,360.

At 92%, Glasgow City also had the highest proportion of returns with ADS due, where the stated intention was to not reclaim ADS (distinct from the data shown in figure 13, which displays the percentage of the gross ADS amount in £ which is marked for reclaim). The lowest figure was for Orkney Islands, where 54% of returns with ADS due stated no intention to reclaim it.

### 2.7.3 Sub-Scotland: Residential conveyances not replacing a main residence

**Figure 13: Estimates of the percentage (%) of all residential conveyance returns received where the taxpayer did not intend to reclaim ADS declared due, by local authority and year**



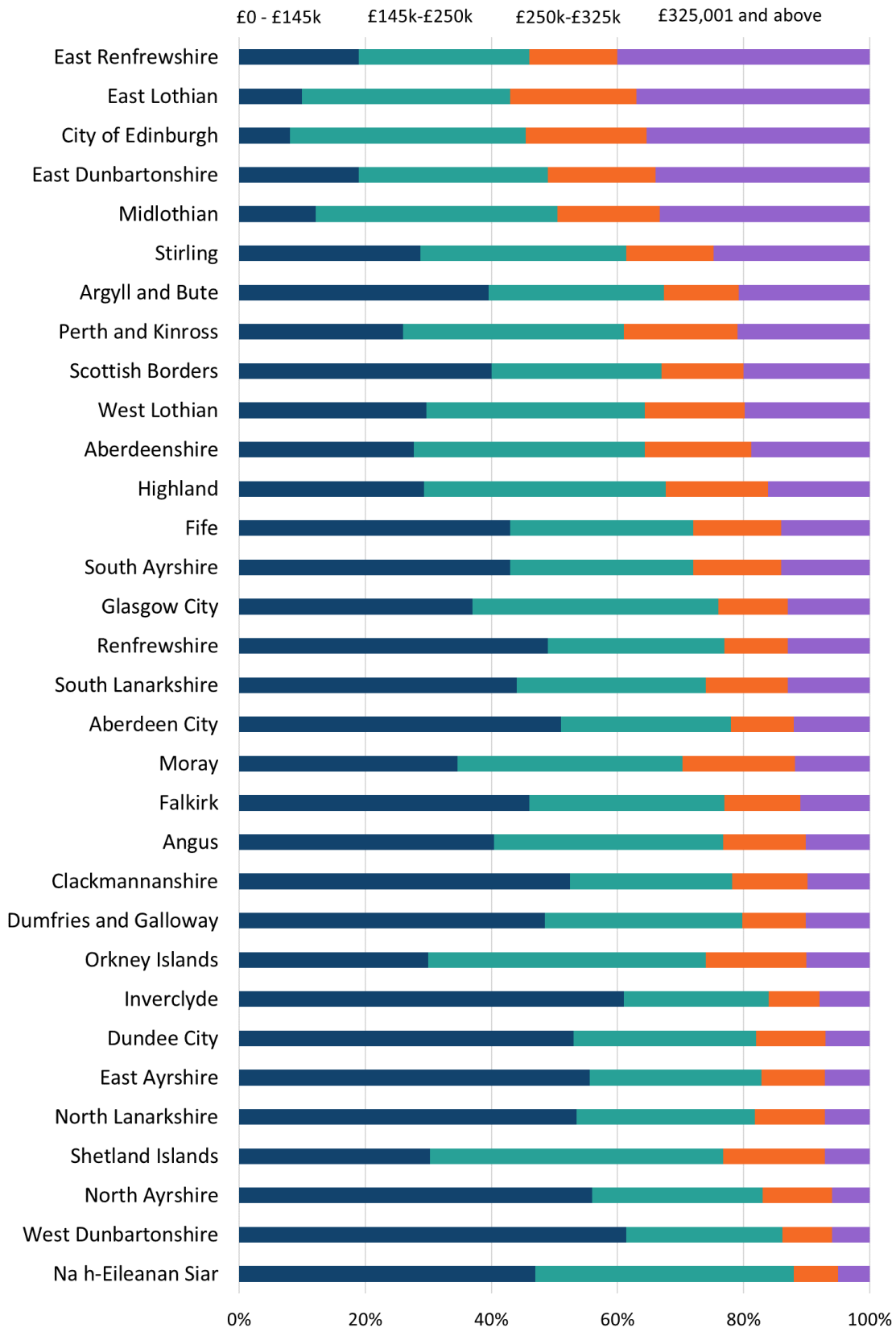
The data shown in **Figure 13** is an indicative measure of the percentage of all residential conveyances where the taxpayer is purchasing an additional property (e.g. buy-to-let dwelling or a second home) rather than replacing their main residence.

In 2023/24, 26.0% of all residential conveyances in Na h-Eileanan Siar were purchases of an additional property, the highest percentage of any local authority. Aberdeen City was a close second at 25.8%.

The lowest figure was in Midlothian, where only 11.7% of residential LBTT returns were purchases of an additional property. Midlothian has been lowest in five of the past six years.

## 2.7.4 Sub-Scotland: Residential tax bands

**Figure 14: Distributions of residential LBTT returns by local authority and tax band, 2023/24**



**Figure 14** shows the distribution of residential transactions by tax band. The two highest bands (£325,000 - £750,000 and £750,000+) are combined to protect taxpayer confidentiality as separating them might reveal low numbers in some of the smaller local authorities.

The council areas with the highest proportion of returns in the top grouped (£325k +) band were:

- East Renfrewshire at 40%
- East Lothian at 37%
- City of Edinburgh at 35%

For 8 of the 32 local authorities, more than 50% of residential transactions fell into the nil-rate tax band (£0-145k). West Dunbartonshire had the highest proportion (62%) of transactions in this band, with City of Edinburgh having the lowest (8%).



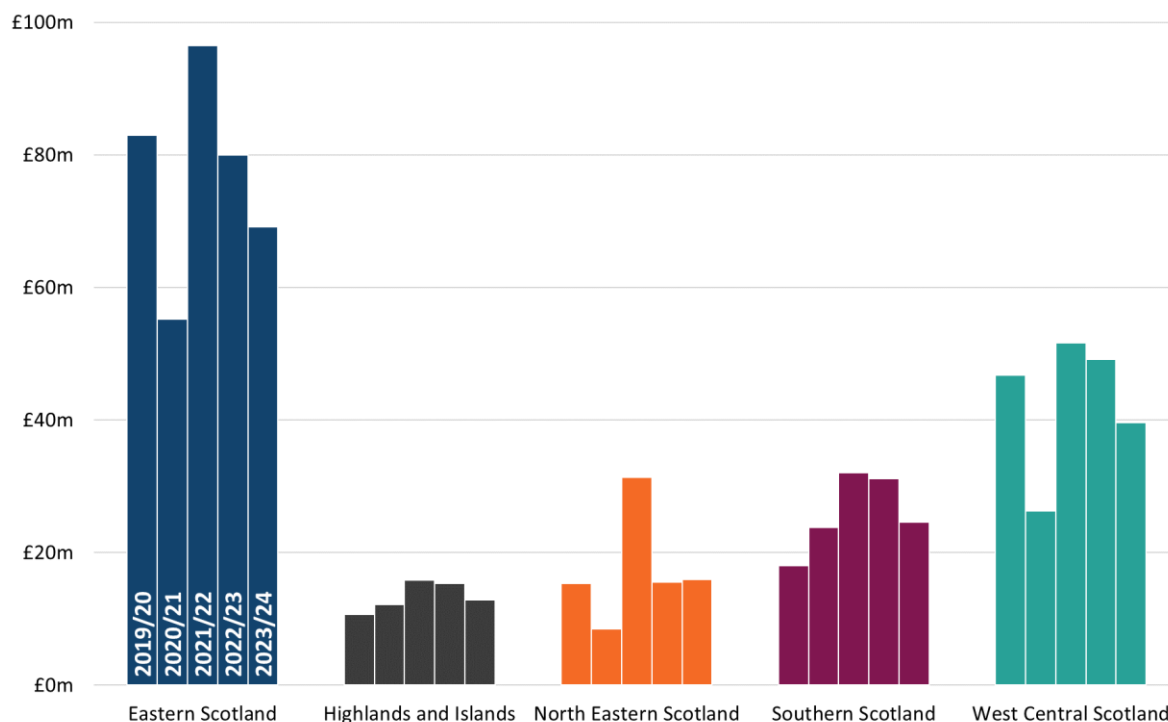
## 2.7.5 Sub-Scotland: Non-residential conveyances

Sub-Scotland LBTT data is analysed by ITL 2 areas instead of local authorities for non residential returns, to minimise the risk of disclosing protected taxpayer information.

ITL stands for International Territorial Levels which are geographical areas used in UK statistics. These areas are currently identical to the European Nomenclature of Units for Territorial Statistics which were used in previous versions of this publication.

Scotland is divided into five of these units, mainly by grouping together Council Areas. These five areas are: Highlands and Islands, North Eastern Scotland, Eastern Scotland, West Central Scotland, and Southern Scotland.

**Figure 15: Estimates of non-residential LBTT declared due by ITL 2 area and year**



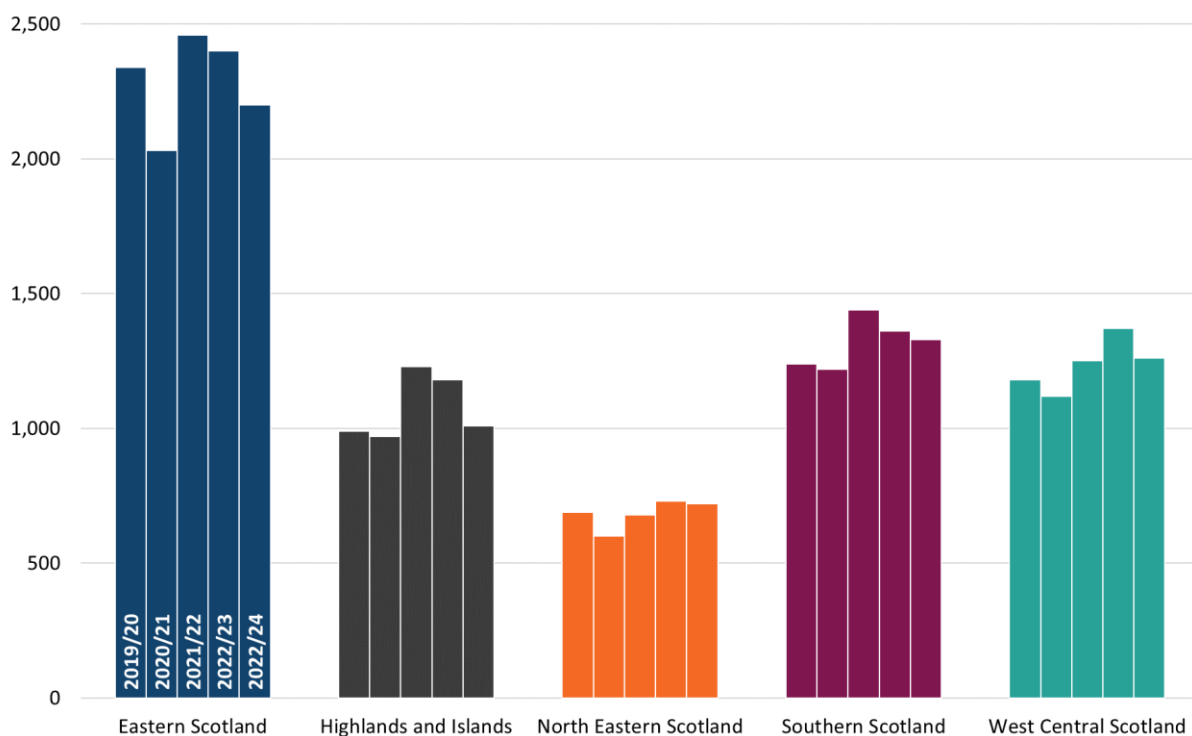
Eastern Scotland consistently has the largest share of non-residential LBTT declared due, accounting for £69 million (43%) in 2023/24. The highest number of returns also comes from Eastern Scotland at 2,200 (34%). This is largely due to City of Edinburgh being in this region, aided by Fife, West Lothian and Perth and Kinross, which frequently have fairly high non-residential LBTT. West Central Scotland is consistently second highest due to Glasgow City being within its boundaries, but lacks other areas with high non-residential LBTT apart from North Lanarkshire.

North Eastern Scotland saw an increase in non-residential LBTT in 2023/24 compared with the previous year of 3%. All other ITL 2 areas saw decreases in non-residential LBTT in 2023/24. Southern Scotland saw the biggest decrease with a 21% drop, followed by West Central Scotland (-20%), Highlands and Islands (-16%) and Eastern Scotland (-14%).

The number of non-residential returns fell in all ITL 2 areas in 2023/24 compared to the previous year. Highlands and Islands saw the biggest drop in returns, dropping by 14%, followed by Eastern Scotland and West Central Scotland (-8%), Southern Scotland (-3%) and North Eastern Scotland (-1%).

The large drop in LBTT in Southern Scotland and West Central Scotland despite relatively stable numbers of returns compared with the previous year reflects the fact that for non-residential LBTT, a small number of very high value transactions can greatly affect the total LBTT due. For this reason, care should be taken when interpreting annual trends in non-residential LBTT by ITL 2 area.

**Figure 16: Estimated number of non-residential returns by ITL 2 area and year**



## 2.8 LBTT Reliefs

There are a number of tax reliefs which provide whole or partial relief from LBTT and ADS. Common reliefs include:

- First-Time Buyer relief, which currently relieves LBTT on the first £175,000 of the consideration payable for first time buyers, subject to conditions.
- Charities relief, where the buyer in a land transaction is a charity and certain conditions are met.
- Group relief, where at the effective date of a land transaction the seller and buyer are both companies in the same group, allowing companies to move property within a corporate group structure without a liability for LBTT being incurred.

Due to known data quality issues with reliefs information collected from LBTT returns, figures in this section are presented as estimates. These issues only impact a small number (less than 1%) of returns and the total figure for LBTT foregone to reliefs is not affected. Further information is available in [Appendix C](#).

**Table 9: Estimated LBTT revenue forgone to reliefs and number of LBTT returns received in which some LBTT revenue has been forgone to reliefs, by year (combined Residential and Non-Residential)**

Year	LBTT revenue excluding ADS forgone (£Millions)	ADS revenue forgone (£Millions)	All revenue forgone (£Millions)	Returns in which some LBTT excluding ADS was forgone to relief	Returns in which some ADS revenue was forgone to relief	All returns in which some revenue was forgone to relief*
<b>2019/20</b>	106.2	5.7	111.9	15,390	410	15,530
<b>2020/21</b>	100.8	3.6	104.4	3,020	240	3,030
<b>2021/22</b>	127.0	5.3	132.3	17,680	310	17,710
<b>2022/23</b>	102.3	13.2	115.5	17,590	870	17,850
<b>2023/24</b>	156.9	27.1	184.0	17,660	1,780	18,230

\*This column is not the sum of the two preceding columns. Some returns may have relief on the LBTT and ADS, so they are only counted once in this column.

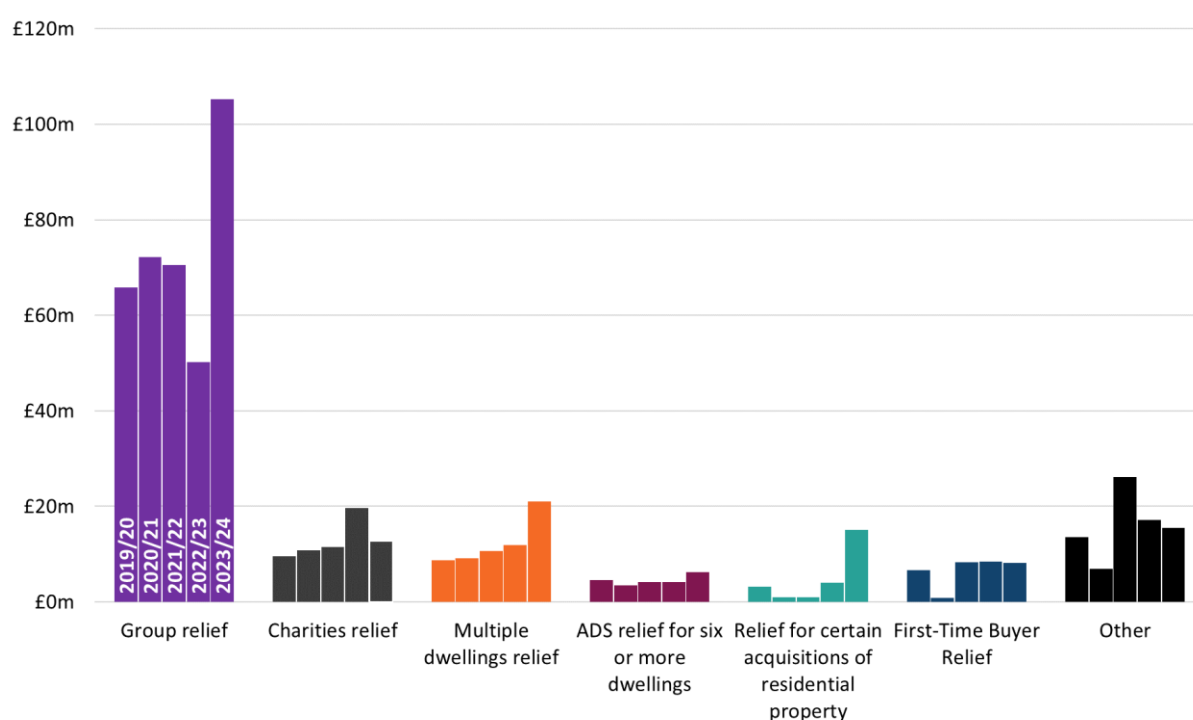
Roughly £184 million of LBTT / ADS revenue was foregone to reliefs in 2023/24. This is the highest figure on record and marks a 59% increase on the previous year, despite the number of LBTT returns claiming any kind of relief only increasing around 2%.

ADS foregone to relief rose by almost £14 million (105%) in 2023/24. The number of returns in which some ADS was foregone to reliefs also increased by 105%. The relief primarily responsible for driving the increase in ADS foregone to reliefs was Relief for certain

acquisitions of residential property, which accounted for almost 47% of ADS foregone to reliefs. Charities relief and ADS relief of 6 or more dwellings were the next highest contributors. Detailed explanations of all reliefs are available on the [relief section](#) of the [Revenue Scotland website](#).

The relatively low number of claims for relief in 2020/21 can be mostly attributed to the temporary increase in the nil-rate tax band. During this period, a large number of transactions which normally would have qualified for first time buyer relief, simply had no LBTT due, making the relief temporarily redundant.

**Figure 17: Estimated LBTT revenue, including ADS, forgone to reliefs by type of relief and year**



The primary driver in the increase in LBTT (including ADS) foregone to reliefs between 2022/23 and 2023/24 is Group Relief, which more than doubled to a figure of £105 million. This accounts for 57% of the total LBTT foregone to reliefs for the year. More generally, Group Relief is by far the biggest component of LBTT foregone to relief and is the main influence on annual changes in total reliefs.

The second highest proportion of LBTT forgone to relief (11%) came from Multiple dwellings relief. The third highest proportion (8%) is shared between Other reliefs, which groups together all reliefs outside the six biggest single contributors.

In 2022/23, Charities relief made up the second highest proportion of LBTT foregone to relief at 17%, however the proportion has dropped to 7% in 2023/24.

**Table 10: Estimated LBTT revenue forgone to reliefs and number of LBTT returns received in which some LBTT revenue has been forgone to reliefs by type of property and year**

Year	LBTT forgone (£ millions)			Number of LBTT returns in which some LBTT revenue has been forgone to reliefs		
	Residential	Non-residential	All	Residential	Non-residential	All
<b>2019/20</b>	17.3	94.6	111.9	14,740	790	15,530
<b>2020/21</b>	16.2	88.2	104.4	2,310	730	3,030
<b>2021/22</b>	35.5	96.8	132.3	16,950	760	17,710
<b>2022/23</b>	24.5	91.0	115.5	17,010	840	17,850
<b>2023/24</b>	37.3	146.7	184.0	17,360	870	18,230

Approximately 18% of residential returns in 2023/24 had some LBTT foregone to reliefs and 13% of non-residential returns claimed some form of relief.

Residential returns made up 95% of returns in which some LBTT was forgone to reliefs in 2023/24. However, non-residential returns made up the majority of the total value of LBTT forgone to reliefs (80%).

The reason that most returns claiming relief are residential is that First-Time Buyer relief is by far the most commonly claimed relief. However, despite accounting for the vast majority of claims for relief, First-Time Buyer relief accounts for only a small portion of the estimated LBTT revenue foregone to reliefs. This is because First-Time Buyer relief provides a maximum of £600 relief from LBTT per transaction, as it only applies to the first £175,000 of the consideration. This is unlike other relief types which can relieve the entire tax liability of potentially much larger transactions.

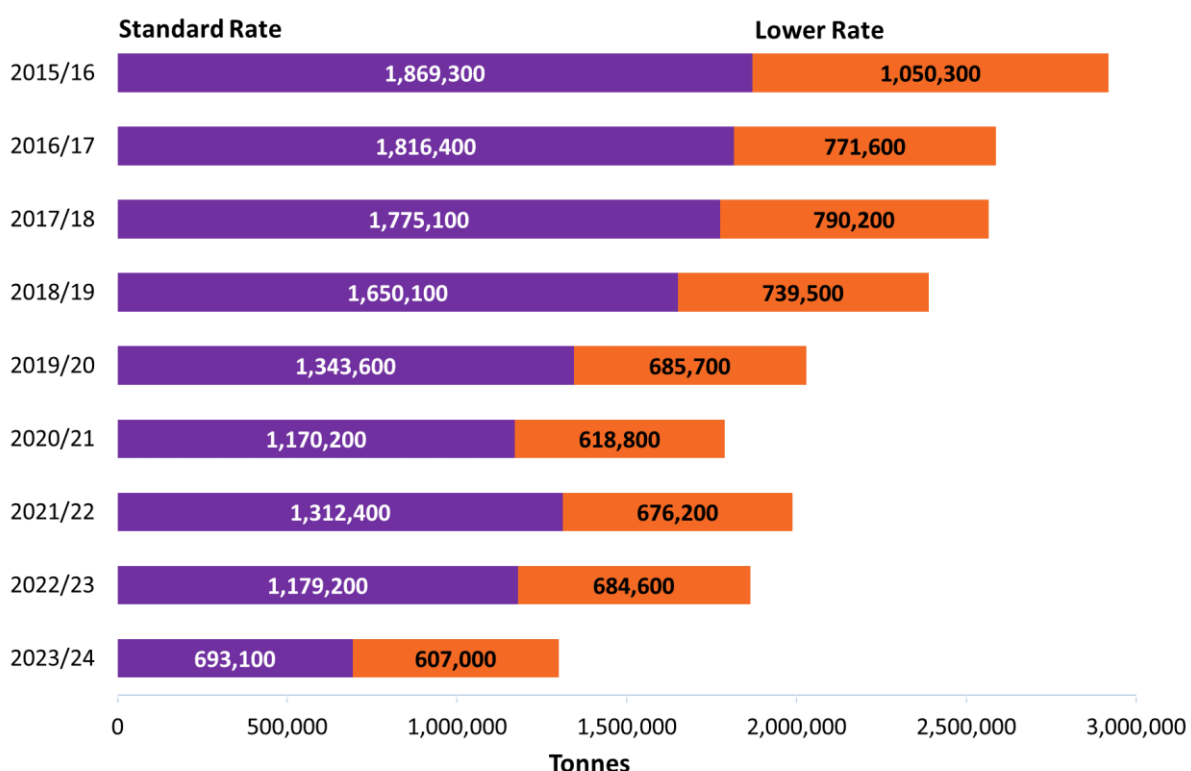
### 3. Scottish Landfill Tax (SLfT)

Scottish Landfill Tax (SLfT) is a tax on the disposal of waste to a landfill in Scotland, whether to an authorised landfill site or not. SLfT applies to all taxable disposals made in Scotland on or after 1 April 2015.

SLfT is chargeable by weight and there are currently two rates for taxable disposals:

- The lower rate, which in 2023/24 was £3.25 per tonne, which applies to those less polluting wastes listed in [The Scottish Landfill Tax \(Qualifying Material\) Order 2016](#)
- The standard rate, which in 2023/24 was £102.10 per tonne, which applies to all other taxable waste.

**Figure 18: Tonnage of taxable disposals, by rate and year**



Standard rate disposals of 0.7 million tonnes were declared in 2023/24, a decrease of 41% on the previous year. Lower rate disposals decreased by 11%. Total tonnage is down 30%, continuing the trend of decreasing tonnage year on year, with the exception of 2021/22, which saw an increase in tonnage, largely due to facilities returning to normal disposal activities after the previous year was affected by the COVID-19 pandemic.

**Table 11: SLfT declared due, contributions to the Scottish Landfill Communities Fund (SLCF) and credits claimed by year**

Year	£ millions							
	Gross SLfT due			Contributions to SLCF	Credit claimed for			Net SLfT declared due
	Standard rate disposals	Lower rate disposals	All		Contributions to SLCF <sup>1</sup>	Other <sup>2</sup>	All	
<b>2019/20</b>	122.7	2.0	124.7	6.3	5.7	0.5	6.2	118.6
<b>2020/21</b>	110.2	1.9	112.0	5.2	4.9	0.9	5.8	106.3
<b>2021/22</b>	126.9	2.1	129.0	6.3	5.7	1.7	7.4	121.7
<b>2022/23</b>	116.3	2.2	118.4	6.1	5.5	2.9	8.4	110.1
<b>2023/24</b>	70.8	2.0	72.7	3.6	3.2	0.9	4.1	68.7

**Notes:**

1. Taxpayers can claim a credit equal to 90 percent of their contribution to the SLCF.
2. Credit claimed for bad debt and permanent removals.

Net SLfT declared due relates to the lower and standard rate disposal tonnages, lower and standard tax rates, as well as contributions to the [Scottish Landfill Communities Fund](#) (SLCF).

In 2023/24 net SLfT declared due was £69 million, a 38% decrease on the previous year. The long-term decrease in net SLfT, with the exception of 2021/22, is mainly due to standard rate disposal tonnages decreasing faster than the standard rate of tax has increased.

Standard rate disposals account for the vast majority of SLfT due, making up 97% in 2023/24. In previous years, typically the tonnages of standard rate disposals are about twice as high as that of lower rate disposals, however, in 2023/24 the tonnage is only 1.1 times higher. Although the standard rate tonnage is only slightly higher than the lower rate tonnage, the tax rate is around 31 times higher.

The Scottish Landfill Communities Fund (SLCF) is a tax credit scheme for SLfT which allows landfill site operators to contribute tax credits to benefit community and environmental projects.

**Table 12: Proportion of gross SLfT declared due by EWC code and year**

EWC code	Description	Estimated proportion of total gross SLfT declared due				
		2019/20	2020/21	2021/22	2022/23	2023/24
20 03 01	Mixed municipal waste	46.3%	52.0%	49.1%	57.7%	46.4%
19 12 12	Other wastes (including mixtures of materials) from mechanical treatment of wastes other than those mentioned in 19 12 11	35.3%	34.2%	35.3%	29.0%	33.8%
Other or unknown		18.4%	13.8%	15.6%	13.3%	19.8%

[European Waste Catalogue](#) (EWC) codes are a coding system used to describe and categorise waste.

Mixed municipal waste is the most prevalent waste type, contributing around 46% of SLfT revenue in 2023/24. A further 34% was attributable to disposals of EWC code 19 12 12 – other wastes. Disposals of these two waste streams have accounted for the majority of gross SLfT declared due each year.

Note that as EWC code 19 12 12 constitutes waste “from the mechanical treatment of waste” it will contain other waste types (other EWC codes) that have then been mechanically treated.

**Table 13: Taxable disposals by EWC code and SLfT rate, 2015/16 – 2023/24**

EWC code	20 03 01	19 12 12	Other or Unknown
Description	Mixed municipal waste	Other wastes (including mixtures of materials) from mechanical treatment of wastes other than those mentioned in 19 12 11	Other or Unknown
Standard Rate	100.0%	66.3%	24.6%
Lower Rate	0.0%	33.7%	75.4%
Taxable disposals (tonnes)	7,958,700	4,984,400	6,490,400

Mixed municipal waste has accounted for 8 million tonnes of taxable disposals since 2015/16, all of which was subject to the standard rate of SLfT. EWC code 19 12 12 has accounted for 5 million tonnes over the same time span. 66% of EWC code 19 12 12 disposals were subject to standard rate tax and 34% were subject to the lower rate.



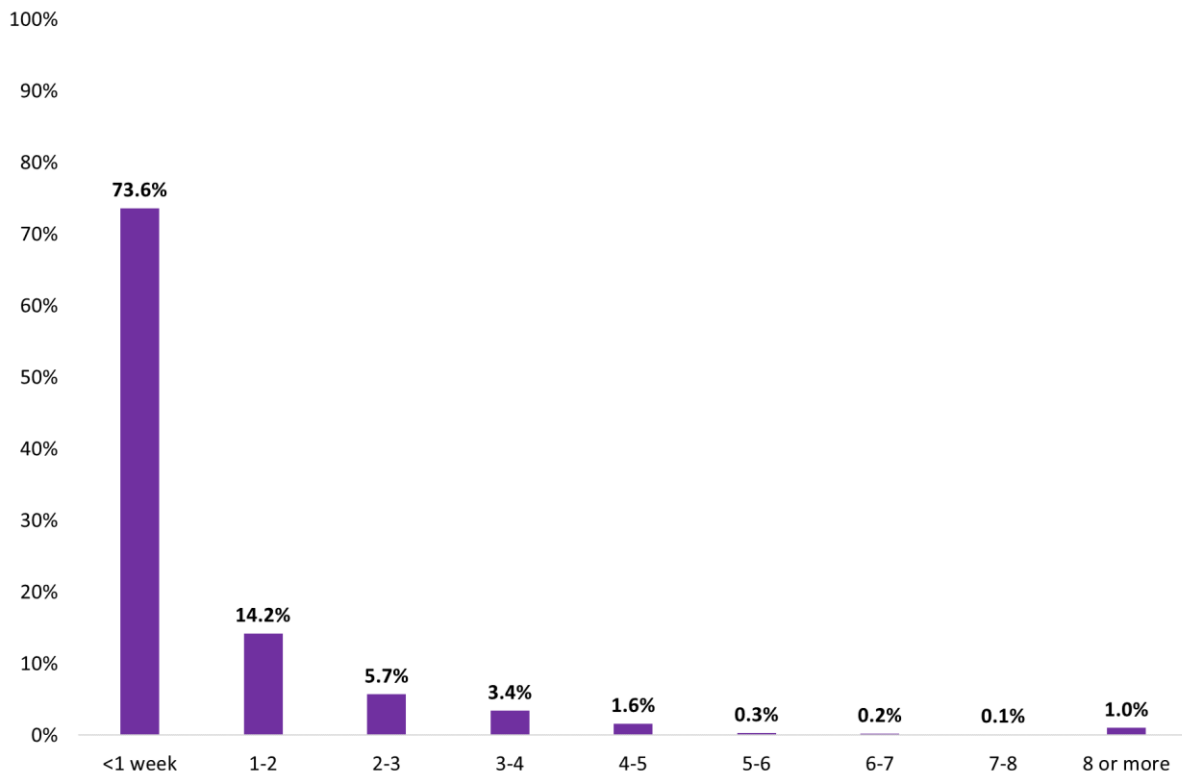
## Appendix A Date of submission versus effective date

Revenue Scotland's monthly LBTT statistics and the data in this publication are based on the date the LBTT return is submitted to Revenue Scotland. Generally, this is different from the effective date (generally the date that a land transaction is completed) as taxpayers have 30 days from the effective date to submit their LBTT return. However, nearly three quarters (74%) of returns are submitted within a week of the effective date and 88% within two weeks (see Figure 19). A small proportion of returns are submitted later than the required 30 days and are liable for financial penalties. No time-lag exists for data produced by date of submission. Revenue Scotland is aware of interest in data by effective date but there are good reasons to publish statistics by submission date.

- Publishing data based on the submission date rather than the effective date allows Revenue Scotland to publish monthly LBTT statistics in a timely manner. Around two months would need to be allowed to pass from the month end before statistics relating to that month could be published. This would ensure that 99% of LBTT returns with an effective date relating to that month had been received and would minimise the need for revisions.
- The data will be subject to revision only as a result of changes to the LBTT returns submitted (e.g. a claim for repayment of ADS) and not as a result of the submission of LBTT returns relating to an earlier period (which would be the case for statistics produced by effective date).
- Published statistics include actual values rather than estimates for the most recent months.
- Trends observed in the published data will be broadly the same as those on an effective date basis, with the largest deviations occurring at the ends of the series and near policy changes.

It is worth noting that the Scottish Fiscal Commission (SFC) typically requests data by effective date, which it uses to produce and evaluate forecasts of LBTT revenue. The data provided allows the SFC to more accurately examine the impact of significant events, e.g. policy changes. The data includes LBTT returns with an effective date up to and including the month two months prior to the date on which the data was extracted from the tax system. Revenue Scotland subsequently publishes the data provided to the SFC on the [LBTT data requests](#) section of its website.

**Figure 19: Proportion of LBTT returns received by number of weeks between submission and effective date (for returns with effective date in 2023/24, excluding lease reviews)**



**Figure 19** shows the proportion of LBTT returns received by the number of weeks between the date of submission and the effective date. The first category (<1 week) represents 0 to 6 days (inclusive), the second category (1-2 weeks) represents 7 to 13 days (inclusive), and so on.

## Appendix B Comparison of Published Statistics with Revenue Scotland's Annual Report and Financial Statements

The purpose of this appendix is to explain how Revenue Scotland's [monthly LBTT statistics](#), [quarterly SLfT statistics](#), and annual statistics (this publication) relate to the revenue figures that appear in the Devolved Taxes Account in [Revenue Scotland's Annual Report and Financial Statements](#) (referred to in this annex as the Annual Report). The figures in the statistics and Annual Report are produced on a different basis.

### Appendix B (i) - comparison of LBTT statistics with published accounts

The figures in the Annual Report and Accounts are fixed for a given year (at the point at which the accounts are closed), while the published statistics are updated on a monthly basis with changes largely reflecting ADS reclaims (and some other amendments) which have been received after the original LBTT tax returns were submitted. After 24 months, figures in the monthly statistics publication are frozen and no longer updated, this is for statistical disclosure control purposes to avoid revealing small changes which might relate to a single transaction.

The Annual Report and published statistics are both based on the date the LBTT return is submitted but with some adjustments made to the Annual Report<sup>2</sup> to accrue revenue for LBTT returns (and claims for repayment of ADS) received in April and May (after the end of the financial year) with an effective date (or sale date for the previous main residence) relating to the previous financial year or earlier. These April/May adjustments typically result in relatively small differences between the Annual Report and published statistics, although the difference was more pronounced in the first year of LBTT (2015/16) because there were no reverse accruals relating to the previous year.

Differences in reported figures are mainly due to the different treatments of claims for repayment of ADS in the Annual Report and published statistics. This annex focuses on differences arising due to the different treatments of claims for repayment of ADS and is intended to help the reader make meaningful comparisons between the two sources of financial information.

The published statistics allocate claims for repayment of ADS to the period in which the LBTT return (with ADS declared due) was originally submitted. The accounts published in the Annual Report typically allocate claims for repayment of ADS to the accounting year in which the claim for repayment was received. Therefore, the statistics cover the net tax declared in a year, rather than tax taken. For example, a claim for repayment of ADS received in June 2023 relating to an LBTT return originally received in March 2023 would be allocated to March 2023 (2022/23) in the published statistics and to 2023/24 in the Annual

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<sup>2</sup> The Annual Report and Financial Statements are produced to comply with the accounting principles and disclosure requirements of the Government Financial Reporting Manual.

Report. This repayment could not be allocated to 2022/23 in the accounts because the 2022/23 accounts were closed as of 31 May 2023.

**Table 14: LBTT excluding ADS, gross ADS declared due and the value of ADS repayments claimed by year the claim for repayment was received and the year the claim relates to**

Year	£ millions										Net LBTT (a + b - c)	Devolved Taxes figure for LBTT
	a) LBTT excl. ADS	b) Gross ADS	Value of ADS repayments claimed And year the claim relates to							c) All		
			2017/ 18	2018 /19	2019 /20	2020 /21	2021 /22	2022 /23	2023 /24			
2019/20	478.5	166.4	1.6	15.2	23.9					40.7	604.2	597.4
2020/21	398.8	156.6	0.1	2.0	19.3	23.1				44.5	510.9	517.4
2021/22	666.5	192.6	0.0	0.7	4.5	20.1	26.9			52.2	806.9	807.2
2022/23	679.9	210.6	0.0	0.1	1.1	2.2	17.2	27.9		48.4	842.1	847.8
2023/24	614.4	238.8	0.0	0.0	0.1	0.1	1.9	22.5	39.9	64.4	788.8	784.4

The key figure in **Table 14** that helps illustrate the different treatment of claims for repayment of ADS is the £22.5 million of claims for repayment of ADS received in 2023/24 relating to LBTT returns initially received 2022/23. In the published statistics these claims do not result in any adjustment to the net ADS declared due in 2023/24. However, the net ADS reported in the statistics against 2022/23 is revised (reduced) to reflect these claims as they relate to ADS originally declared on LBTT returns received in that financial year.

In the Annual Report, these repayments are reported as reductions in revenue in 2023/24 as they were received after the accounting period for 2022/23 was closed, and hence the accounts for 2022/23 are not revised. To compare the published statistics for LBTT relating to 2023/24 (as at the 31<sup>st</sup> March 2024) with the LBTT revenue reported in Revenue Scotland's 2023/24 Annual Report (accounts), the ADS repayment claims received during 2023/24 relating to earlier years should be deducted from the statistics.

**Table 14** shows that the Devolved Taxes figure for LBTT in Revenue Scotland's accounts and the Net LBTT figure taken from the published statistics (adjusted for ADS reclaims in previous years, as discussed above) can broadly be reconciled. There are some other reasons for differences, but these are generally more minor and it is not practical to adjust the statistics for all possible differences.

The most significant of these is the impact of the accounting accruals process which attributes revenue in the first two months of the accounting year (April and May) to the previous financial year if the effective date of the relevant transaction was before 1 April. For every financial year there is revenue coming in from April and May of the following year (accruals) and revenue subtracted (reverse accruals) from April and May of the year in question which was included in the accounts of the previous year.

The accruals and reverse accruals often roughly cancel out, but for 2019/20 and 2020/21 there were more noticeable difference which in turn resulted in more significant differences between Net LBTT and Devolved Taxes figure for LBTT in **Table 14**.

For 2019-20, accruals from April and May 2020 (into 2019/20) were reduced as a result of the impact of the COVID-19 pandemic which significantly impacted LBTT revenue in late March and April/May 2020. This resulted in a lower figure in the accounts (£597.4 million) than in the net figure shown in **Table 14** (£604.2 million), a difference of nearly £7 million.

The opposite effect is seen for 2020/21 where the accrual into the accounts (from April/May 2021 into 2020/21) outweighs the accrual from April/May 2020 into 2019/20. In this case the figure in the accounts for 2020/21 (£517.4 million) is around £7 million more than the net figure in **Table 14** (£510.9 million).

## Appendix B (ii) – comparison of SLfT statistics with published accounts

**Table 15: Comparison of SLfT declared due reported in Revenue Scotland statistics with SLfT revenue reported in the Revenue Scotland Annual Report and Financial Statements**

Year	£ millions	
	SLfT declared due (in statistics <sup>1</sup> )	SLfT revenue net of repayments, excluding penalties & interest and revenue losses (in accounts <sup>2</sup> )
2015/16	149.3	147.0
2016/17	148.0	149.1
2017/18	146.6	148.0
2018/19	141.3	148.5
2019/20	118.6	119.0
2020/21	106.3	106.5
2021/22	121.7	125.2
2022/23	110.1	109.7
2023/24	68.7	68.4

**Notes:**

1. Revenue Scotland SLfT Official Statistics.

See <https://www.revenue.scot/about-us/publications/statistics/scottish-landfill-tax-statistics>

2. Revenue Scotland Annual Report and Financial Statements.

See <https://www.revenue.scot/about-us/publications/corporate-documents>

**Table 15** compares the SLfT declared due reported in Revenue Scotland Official Statistics with the SLfT revenue figures reported in Revenue Scotland's Annual Report.

These statistics are reported in relation to the quarter in which the landfill disposal took place. For example, if a landfill operator submits an SLfT tax return in August 2023 relating to the quarter April - June 2023, the tax declared due is reported against that quarter (i.e. April - June 2023). Landfill operators have 12 months from the relevant date to amend their tax return and Revenue Scotland SLfT Statistics are revised up to 12 months after the quarter in question. If additional tax is declared, or identified through Revenue Scotland compliance activities, after this 12 month period, the statistics are not revised. This is to minimise the risk of disclosing Protected Taxpayer Information by updating tonnages and revenues by quarter, potentially showing changes relating only to single operators, or very small numbers of operators.

The Annual Report (accounts) reports revenue against the year in which the revenue was realised, with accrual adjustments in April and May. Unlike the statistics, any additional revenue (or reductions in revenue) realised during a financial year (but potentially relating

to earlier years) will be reported as revenue in the accounts during that year and may lead to a difference between SLfT reported in the statistics and the accounts.

## Appendix C Data Quality and Further Information

All data were extracted as at 31 May 2024 but, in keeping with Revenue Scotland's statistics revisions policy, some of the data relating to earlier years has not been updated. For LBTT and SLfT, only data for 2022/23 onwards has been updated (and for sub-Scotland geographies, only the most recent year was updated).

### Reliefs

There are various data quality issues with reliefs information collected from LBTT returns in previous years, although these issues do not affect the total LBTT declared due.

The most common data quality issue affecting total revenue foregone to reliefs is that, prior to the introduction of a new electronic tax system in July 2019, 4% of taxpayers claiming reliefs incorrectly entered the value of the relief claimed as the full consideration - e.g. the total price of the property – rather than the LBTT amount that would be due without reliefs. This means that simply summing the value of reliefs claimed on tax returns would overstate the value of LBTT revenue forgone to reliefs. The LBTT revenue forgone to reliefs needs to be estimated from other information provided by the taxpayer, and hence the results presented are referred to as estimates. Full details of the methods used to produce the estimates can be found on the [LBTT data requests section](#)<sup>3</sup> of the Revenue Scotland website.

From 2015/16 to 2018/19, the relief amount was estimated in this way for 10% of returns claiming a relief. Improvements to the tax system have reduced the need to estimate the relief amount, and in 2023/24, the relief amount was estimated for 1% of returns.

Some transactions may be eligible for more than one relief, but only one relief may be recorded by a tax payer. This means that individual reliefs may be underestimated, although this does not affect the total value of tax foregone to reliefs.

It is also worth noting that the estimates are likely to underestimate ADS (and consequently LBTT) revenue forgone to reliefs to some extent. ADS is due on most purchases of a residential property by a non-natural person, such as a company. When a full relief is claimed reducing the LBTT liability to nil, in some cases the ADS has not been declared (rather than declared and reduced to nil by relief). Therefore, although the tax position is correct, it is likely that data on reliefs for residential transactions will underestimate ADS revenues forgone. There is a similar issue where a non-residential transaction contains a mixture of residential and commercial elements ('mixed' property transactions are treated as non-residential transactions for LBTT). Again, the overall tax position for the relevant transactions remains correct.

### Notes on LBTT returns

The LBTT legislation prescribes that an LBTT return must be submitted and arrangements

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<sup>3</sup> The relevant file is dated 11 October 2018 and named 'LBTT – reliefs.xlsx'.



made for payment of the LBTT due to Revenue Scotland before the Keeper of the Registers of Scotland can proceed with registration of title. The LBTT return includes a range of information about the transaction, tax liabilities and reliefs claimed. Amendments and corrections can be made to LBTT returns up to one year following the filing date. This may lead to revisions to the LBTT data in this publication. The vast majority of LBTT returns are submitted online via the Revenue Scotland website by agents acting on behalf of taxpayers.

### **Notes on SLfT returns**

The SLfT data presented in this publication comes from SLfT returns and is based on the period the return relates to. A SLfT return must be submitted and arrangements made for payment of the SLfT due to Revenue Scotland by 44 days after the end of the quarter. The SLfT return includes a range of information about the tax liabilities and credits claimed, along with supplementary information on the type and amount of waste disposed of in the quarter. Amendments and corrections can be made to SLfT returns up to one year following the filing date. This may lead to revisions to the SLfT data in this publication. The vast majority of SLfT returns are submitted online via the Revenue Scotland portal.

### **Other Data Sources**

Users should note that this publication is not a commentary on the volume of waste from all sources or volume of waste landfilled in Scotland. Nor is it a commentary on the volume or value of land and property transactions in Scotland.

The Scottish Environment Protection Agency publishes comprehensive waste data for Scotland on its [website](#).

Registers of Scotland publishes comprehensive property data for Scotland on its [website](#).

### **Other UK Statistics**

Statistics for other countries of the UK are produced by different organisations. These are listed below. Note that different countries may have different tax rates which should be considered when comparing the statistics.

For Wales, The Welsh Revenue Authority produce statistics on the [Land Transaction Tax](#) and [Landfill Disposal Tax](#) in Wales, which are found on their [website](#).

For England and Northern Ireland, HM Revenue and Customs (HMRC) produce the [Stamp Duty Land Tax statistics](#) and the Landfill Tax is found in their [Environmental Taxes Bulletin](#).