

Land and Buildings Transaction Tax Return Additional Dwelling Supplement (ADS) Form



Your LBTT Return

Guidance notes can be found on our website www.revenue.scot, these will help you to complete this return form accurately.

- You must use black ink to complete this return form and write in BLOCK CAPITALS
- If you make a mistake on this return form, please do not use correction fluid. Cross out the error and rewrite.
- If a question does not apply to you, leave the answer field blank
- This form should be completed where Additional Dwelling Supplement is due and must accompany a LBTT return form. Once completed this form will constitute part of the tax return
- Once you have completed this return form, please check that all information is correct and that the LBTT return form has been completed.

For any further advice and assistance, please see the FAQs on our website, or alternatively contact Revenue Scotland on 03000 200 310 (Monday to Friday 9.00 – 16.00. Please note that lines will be closed from 9.00 – 10.00 every Thursday for staff training).

About the Additional Dwelling Supplement

Does the buyer still own their previous main residence and intend to sell this within 18 months?

Put 'X' in one box

YES NO

If answered 'Yes', complete all fields on this form.

If answered 'No', continue to 'Total consideration liable to Additional Dwelling Supplement'.

Address of previous main residence

Postcode

Country

Consideration attributed to next main residence

£

Total consideration liable to Additional Dwelling Supplement

£