

**INFORMATION NOTICE ON DELEGATED FUNCTIONS
REVENUE SCOTLAND
THE KEEPER OF THE REGISTERS OF SCOTLAND**

1. This information notice is published in compliance with section 4(4)(a) of the Revenue Scotland and Tax Powers Act 2014 (“RSTPA”). A copy of this information notice will be laid before the Scottish Parliament under section 4(5) of RSTPA.
2. At its Board meeting on 25 March 2015, Revenue Scotland made a decision in the attached terms in relation to the delegation of functions to the Keeper of the Registers of Scotland.
3. No directions have been made under section 4(2) of RSTPA in relation to these delegated functions.

30 March 2015

Decision of Revenue Scotland of 25 March 2015 referred to in the Revenue Scotland Information Notice of 30 March 2015

RS(3/15)04a

**DECISION OF REVENUE SCOTLAND
DELEGATION OF FUNCTIONS TO THE KEEPER OF THE REGISTERS OF
SCOTLAND**

1. Revenue Scotland, in exercise of the powers conferred on it by section 4 of the Revenue Scotland and Tax Powers Act 2014, has decided to delegate the functions relating to LBTT described in the attached Schedule of Delegation to the Keeper with effect from 1 April 2015.

2. In this Decision and the attached Schedule of Delegation:

“cheque payment” means any cheque payment in settlement of a LBTT liability or a penalty or interest imposed in relation to such a liability;

“the Keeper” means the Keeper of the Registers of Scotland;

“LBTT” means land and buildings transaction tax;

“paper LBTT amendment” means any notice given under section 83 of the Revenue Scotland and Tax Powers Act 2014 and which is in paper format; and

“paper LBTT return” means a return within the meaning of section 38 of the Land and Buildings Transaction Tax (Scotland) Act 2013 which is made under any provision of that Act and which is in paper format.

Signed on behalf of the Board of Revenue Scotland

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Name

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Name

Date: 25 March 2015

SCHEDULE OF DELEGATION

This is the Schedule of Delegation referred to in the Decision of Revenue Scotland dated 25 March 2015 relating to the delegation of functions to the Keeper.

The Keeper shall have the function of collecting and managing LBTT, in terms of section 3(1) of the Revenue Scotland and Tax Powers Act 2014, but only in so far as that relates to:

- (a) receiving and processing valid paper LBTT returns and valid paper LBTT amendments;
- (b) rejecting incomplete or otherwise defective paper LBTT returns and paper LBTT amendments; and
- (c) receiving and processing all cheque payments.