

Land and Buildings Transaction Tax Return



Your LBTT Return

Guidance notes can be found on our website www.revenue.scot, these will help you to complete this return 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
- The final tax amount should be rounded down to the nearest pound – ignore the pence
- If you require additional space for further buyers, sellers or properties; please complete an 'Additional Details' form. If Additional Dwelling Supplement is due, please complete 'Additional Dwelling Supplement (ADS)' form. These are available at www.revenue.scot/land-buildings-transaction-tax/forms. Where these forms have been completed, they form part of the tax return
- Once you have completed this return and any accompanying forms, please check that all information is correct and complete before signing the declaration - any omissions may lead to the forms being returned to you. In addition, any omission, error or inaccuracy in this return form may render you liable to financial penalties and/or prosecution
- This return form must be sent with an accompanying cheque for the amount of tax you have calculated is due made payable to 'Revenue Scotland', to: Registers of Scotland, Meadowbank House, 153 London Road, Edinburgh, EH8 7AU (DX555400, Edinburgh 15).

For any further advice and assistance, please see the FAQs on our website, or alternatively contact Revenue Scotland on 0300 020 0310 (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 Transaction

Description of transaction

Conveyance or transfer Lease

Type of property

Residential Non-residential

Effective Date

/ /

Relevant Date

/ /

Date of contract or conclusion of missives

/ /

Is Additional Dwelling Supplement (ADS) due on this Transaction? (If 'Yes' complete the 'Additional Dwelling Supplement (ADS)' form).

Put 'X' in one box

YES NO

Is this transaction pursuant to a previous option agreement?

Put 'X' in one box

YES NO

Does this transaction include any element of exchange or part exchange?

Put 'X' in one box

YES NO

Is this transaction linked to any others?

Put 'X' in one box

YES NO

Is this transaction included in a package with transactions elsewhere in the UK, but outside of Scotland?

Put 'X' in one box

YES NO

About the Buyer – Private Individuals and Representatives

Title Mr Miss Mrs Ms

Dr Other

Buyer surname

Buyer first name(s)

Address

Postcode

Country

Telephone number

National Insurance Number, where applicable

If buyer (1) has no UK reference, give a reference from the country in which buyer (1) is based

Country where reference was issued

Is the buyer acting as a private individual?

Put 'X' in one box

YES NO

Is the buyer acting as a trustee?

Put 'X' in one box

YES NO

Are the buyer and seller connected?

Put 'X' in one box

YES NO

Is the buyer acting as representative partner?

Put 'X' in one box

YES NO

Name of partnership or trust

About the Buyer – Private Individuals and Representatives

Additional Buyer

Title Mr Miss Mrs Ms

Dr Other

Buyer surname

Buyer first name(s)

Address

Postcode

Country

Telephone number

Are the buyer and seller connected?

Put 'X' in one box

YES NO

About the Buyer – Incorporated Bodies

Legal name

Address

Postcode

Country

Trading name (if different)

Company number

Charity number

Governing Law / Jurisdiction

Is the buyer acting as a trustee?

Put 'X' in one box

YES NO

Are the buyer and seller connected?

Put 'X' in one box

YES NO

About the Buyer – Incorporated Bodies

Additional Buyer

Legal name

Address

Postcode

Country

Trading name (if different)

Company number

Charity number

Governing Law / Jurisdiction

Is the buyer acting as a trustee?

Put 'X' in one box

YES NO

Are the buyer and seller connected?

Put 'X' in one box

YES NO

About the Buyer's Agent

Agent name

Address

Postcode

Country

Agent DX number & exchange

Agent telephone number

Agent email

Agent reference

I, agent for the buyer(s), confirm that I have authority to deal with all matters relating to this transaction on behalf of my client(s)

Put 'X' in one box

YES NO

About the Seller - Private Individuals and Representatives

Title Mr Miss Mrs Ms

Dr Other

Seller surname

Seller first name(s)

Address

Postcode

Country

About the Seller — Private Individuals and Representatives

Additional Seller

Title Mr Miss Mrs Ms

Dr Other

Seller surname

Seller first name(s)

Address

Postcode

Country

About the Seller — Incorporated Bodies

Business name

Trading name (if different)

Address

Postcode

Country

Company number

Charity number

Governing Law / Jurisdiction

About the Seller – Incorporated Bodies

Additional Seller

Business name

Trading name (if different)

Address

Postcode

Country

Company number

Charity number

Governing Law / Jurisdiction

About the Seller's Agent

Agent name

Address

Postcode

Country

Agent DX number & exchange

Agent telephone number

Agent email

About the Property

Local authority number

(Enter the code from the guidance notes)

Address

Postcode

Title number

Parent title number

Is Additional Dwelling Supplement due on this property?

Put 'X' in one box

YES NO

About the Conveyance or Transfer

Is this transaction part of the sale of business?

Put 'X' in one box

YES NO

If this transaction is part of the sale of business, please say if the sale includes any of the following:

Stock Goodwill Moveables Other

What is the total consideration in money or money's worth, including any VAT actually payable for the transaction notified?

£

If the total consideration for the transaction includes VAT please state the amount of VAT

£

Enter the total amount of consideration relating to the non-chargeable assets

£

Remaining chargeable consideration

£

Total consideration or value in money or money's worth, including VAT paid for all of the linked transactions

£

About the Lease

Start date as specified in the lease

/ /

End date as specified in the lease

/ /

Typical annual rent of lease, including VAT where applicable

£

Total premium (grassum) payable

£

Relevant rental figure

£

Net present value upon which tax on rent is calculated

£

Total amount of tax due - premium (grassum)

£

Total amount of tax due - NPV

£

About the Calculation

Are you claiming relief?

Put 'X' in one box

YES NO

Type

Amount

Type

Amount

(Select code of relief from the guidance)

LBTT less reliefs (excluding Additional Dwelling Supplement)

£

Additional Dwelling Supplement less relief/repayment

£

Total amount of tax due for this transaction

£

Is any part of the consideration contingent or dependent on uncertain future events?

Put 'X' in one box

YES NO

Have you agreed with Revenue Scotland you will pay on a deferred basis?

Put 'X' in one box

YES NO

If you answered 'Yes', enter the deferral reference provided by Revenue Scotland

DECLARATION

If you give false information, you may face financial penalties and/or prosecution.

'I, the buyer, declare that this return is, to the best of my knowledge, correct and complete.'

OR

'I, the agent of the buyer(s), having been authorised to complete this return on behalf of the buyer(s):

(a) certify that the buyer(s) has/have declared that the information provided in the return, with the exception of the relevant date, is to the best of their knowledge, correct and complete; and (b) declare that the relevant date provided in the return is, to the best of my knowledge, correct.'

SIGNATURE OF BUYER 1 OR AGENT

SIGNATURE OF BUYER 2 (IF APPLICABLE)

PRINT NAME

PRINT NAME

DATE

DATE

General Data Protection Regulation

Revenue Scotland collects personal data to support the collection and management of the devolved taxes for which it is responsible. We may also use information you provide to protect the revenue against tax fraud and avoidance.

Where the law permits or requires it, we may also get personal data about a taxpayer from third parties, or give personal data to third parties. These third parties include, among others: public bodies (such as HMRC, the Keeper of the Registers of Scotland and the Scottish Environment Protection Agency), tribunals, courts, law enforcement agencies (such as Police Scotland and the Crown Office and Procurator Fiscal Service), and our suppliers and service providers.

Further information on our data policies can be viewed on our website: www.revenue.scot/legal-notice