

LBTT Forum – 27 October 2017

Operations Update supplementary hand out



Revenue Scotland has a direct debit scheme available which is used to collect the amounts of tax declared in returns. Information on Direct Debit, including an application form, is available on our website at <https://www.revenue.scot/land-buildings-transaction-tax/guidance/how-to/pay-lbtt>.



Please ensure cheques are signed, dated and that the correct reference number is quoted on all cheques and BACS payments. The reference should be in the format RSnnnnnnn. There should be no spaces, other words such as “Ref” or the taxpayer name quoted in BACS payments.



A contact name, email address & telephone number should be included in the agent’s tab when submitting returns. Please also include your firm’s reference if possible. This enables Revenue Scotland to contact the correct person for queries.



Bank account details should be included when submitting an amended tax return which involves a reclaim of tax paid. This allows the refund to be sent to the correct account. Bank details are entered in the “Declaration” tab if you indicate you are claiming repayment of tax.



When amending tax returns, remember to press the “Calculate” button before submission.