

Land and Buildings Transaction Tax

Lease Review Return



Your LBTT Lease Review Return

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

- You must only use this form if you are completing a return for the review of a lease. Any other transactions should be completed on the standard LBTT return form.
- 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 tenants or properties, please complete an 'Additional Details' form. If you are submitting a lease review return upon assignation of a lease, please complete an 'Additional Details Upon Assignation' 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, where applicable, 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

Transaction reference of original return

Effective date of original transaction

Is this return for a:

Put 'X' in one box

Three-yearly review Assignation

Termination

Relevant date

About the Tenant — Private Individuals and Representatives

Title Mr Miss Mrs Ms

Dr Other

Tenant surname

Tenant first name(s)

Address

Postcode

Country

Telephone number

National Insurance Number (tenant 1), if applicable

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

Country where reference was issued

Is the tenant acting as a private individual?

Put 'X' in one box

YES NO

Is the tenant acting as a trustee?

Put 'X' in one box

YES NO

Are the tenant and landlord connected?

Put 'X' in one box

YES NO

Is the tenant acting as representative partner?

Put 'X' in one box

YES NO

Name of Partnership or Trust

About the Tenant — Incorporated Bodies

Legal name

Address

Postcode

Country

Trading name (if different)

Company number

Charity number

Governing Law / Jurisdiction

Is the tenant acting as a trustee?

Put 'X' in one box

YES NO

Are the tenant and landlord connected?

Put 'X' in one box

YES NO

About the Tenant's Agent

Agent name

Address

Postcode

Country

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

Agent's DX number & exchange

Agent's telephone number

Agent's email

Agent's reference

Put 'X' in one box

YES

NO

About the Property

Local authority number

(Enter the code from the guidance notes)

Title number

Parent title number

Address

Postcode

About the Lease

Start date as specified in lease

End date as specified in lease

Typical annual rent of lease, including VAT where applicable

£

Total premium (grassum) payable, including VAT where applicable

£

Relevant rental figure, including VAT where applicable

£

Net present value upon which tax on rent is calculated

£

Total tax already paid

£

About the Calculation

Amount due for this return

If additional tax is due, please ensure a cheque for the correct amount is enclosed.

If a repayment of tax is due, please fill in the Repayment section of this form.

Repayment

Are you claiming a repayment of tax?

Put 'X' in one box

YES NO

Address of bank or building society

Postcode

Country

Name(s) of account holder(s)

Bank/building society account number

Branch sort code

Name of bank or building society

I, agent for the tenant(s), confirm that the tenant(s) have authorised repayment to be made to these bank details

Put 'X' in one box

YES NO

DECLARATION

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

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

OR

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

(a) certify that the tenant(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 TENANT 1 OR AGENT

SIGNATURE OF TENANT 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 for. 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