

Land and Buildings Transaction Tax – Paper Forms

How to guidance – Lease Return

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For help and support please:

- visit the [Revenue Scotland website](#)
- telephone the Support Desk (tel: 03000 200 310)
- email LBTT@revenue.scot

1. How to make a paper LBTT return

Purpose of this document

This guidance will support you in completing and submitting a paper Land and Buildings Transaction Tax (LBTT) return in respect of a [‘RS-0002 Lease return’](#) form.

This guidance will also help you to complete the [‘RS-0003 Additional details’](#) form.

Separate guidance is available on [‘How to pay LBTT’](#), including rules regarding payment by cheque (which is the only payment method accepted for a paper LBTT return).

This is not guidance to the tax itself. [LBTT legislation guidance](#) for taxpayers and agents is available separately on our website.

It is the buyer’s responsibility to ensure the LBTT return is complete and accurate. If you are unsure about any matter relating to the LBTT return you should seek professional advice.

The paper LBTT return can be downloaded from the Revenue Scotland website at this link: <https://www.revenue.scot/lbttforms>.

If you are unable to download the paper return, please telephone or write to us at the details provided on our [contacts page](#).

Definitions for terms used in this document

- ‘LBTT(S)A 2013’ means [The Land and Buildings Transaction Tax \(Scotland\) Act 2013](#)
- ‘ADS’ means the Additional Dwelling Supplement applicable from 1 April 2016 in accordance with Schedule 2A LBTT(S)A 2013;
- ‘buyer’ means the person who acquires the subject-matter of the land transaction, including (in the case of a lease transaction) the tenant;
- ‘seller’ means the person who disposes of the subject-matter of the land transaction, including (in the case of a lease transaction) the landlord;
- ‘we’, ‘us’ or ‘our’ means Revenue Scotland; and
- ‘you’ means the person making the LBTT return (either as the buyer or the buyer’s agent).

Protection of information

We will protect and handle any information that you provide to us in your tax return with care. For further information please see our [Privacy Policy](#).

2. General help on filling out a paper LBTT return

Rules on completing the paper LBTT return

When completing the paper LBTT return you **must** follow the rules below:

- There are several mandatory fields denoted by an asterisk '*' in each section of the LBTT return – these are clearly identified in this help section. A return may be rejected unless you have completed all mandatory fields in all applicable sections;
- Use black ink throughout;
- Write clearly in BLOCK CAPITALS - if we cannot read any part of your form it may be rejected. If the return is incomplete or illegible and cannot be processed it will be rejected and returned for correction. In such cases, interest and penalties may be incurred if the return is filed late;
- If you make a mistake on the return, do not use correction fluid. Cross through the error and rewrite as necessary;
- If a question does not apply to you, leave the answer field blank – do not enter 'N/A' for example;
- Where an address is to be supplied, these must be completed in for both UK and overseas properties.
- A postcode should be provided where one has been issued for a UK address.
- For overseas addresses, where a similar code exists, this should be included in the postcode field and the country provided in the 'Country' box below;
- In date boxes enter the date as follows: DD/MM/YYYY e.g. 03/10/2015;
- All monetary entries should be in pounds sterling – these fields have the '£' symbol pre-printed;
- The final amount entered in the 'Total tax payable' field in the 'About the Calculation' section should be rounded down to the nearest pound – ignore the pence;
- If you require additional space for further buyers, tenants, sellers, landlords or properties then please complete an [RS-0003 Additional Details](#) form.

3. Completing a Lease Return

Front page - Amending a previous return

The form provides a box, 'return reference', for the agent or taxpayer to supply Revenue Scotland with an original return reference. This allows Revenue Scotland to easily identify the original return.

Note:

- The first question must be answered by all persons completing this form.
- The subsequent questions in this section should **only** be completed if an agent is completing and submitting the form on behalf of the tenant.
- If any information is entered in this section, the 'Agent Name' and declaration questions become mandatory, as well as the 'Address' questions.

Section 1 - About the person dealing with this transaction

How to complete the 'About the person dealing with this transaction' section

Are you representing yourself (no agent), an individual agent or an organisation?

(You **must** answer this question)

- If you are acting on your own behalf then you should choose 'No agent' and go to section 2 of the form.
- If you are acting as an agent for the tenant (but you are not an organisation, you should choose 'Agent (Individual)').
- If you are acting as an agent for the tenant and are part of an organisation such a business or a company registered with Companies House, you should choose 'Agent (Organisation)'.

Agent or organisation name

(You **must** answer this question)

Enter the full business name of the organisation, or if acting as an 'Agent (Individual)' enter the first name and surname of the agent.

Address

(You **must** answer this question)

Enter the agent's postal address, including where applicable the postcode and country to which the address relates.

DX number

Enter the agent's DX number.

Telephone number

(You **must** answer this question)

Enter the agent's full telephone number (direct dial where available).

Email address

(You **must** answer this question)
Enter the agent's email address.

Agent reference

Enter a reference meaningful to the agent.

Authority to Act Statement

(You **must** answer this question if you have completed this section of the return)

- Answer 'Yes' to this question if you, as an agent, have been given authority from your client (the tenant) to act on their behalf in relation to this transaction. This may lead to us contacting you, as an agent for this matter, in subsequent dealings with this transaction.
- You **must** have authority from your client in order to answer 'Yes' to this question and we may ask for you to provide evidence of this.
- If you do not have authority for your client – answer 'No', we will correspond directly with your client in the address provided on the "About the tenant" section.

4. About the Tenant section

Private Individuals and Representatives

Note:

- There is only space in the paper LBTT return to enter details for up to two 'Private Individuals and Representatives' and two 'Incorporated and other bodies'.
- If there are more than two tenants for either of these categories, enter the details of the first two on the return and add any additional tenants using the '[RS-0003 Additional details](#)' form which can be downloaded from our [website](#).

Section 2 - Pages 3 and 4:

How to complete the 'About the Tenant' section for private individuals and representatives.

First name

(You **must** answer this question)

Enter the first name of the tenant.

Last name

(You **must** answer this question)

Enter the last name (surname, family name) of the tenant.

Address

(You **must** answer this question)

Enter the address of the tenant, including the house (or office) name and number, town and, where available, postcode. You **must** also enter the name of the country to which the address relates.

National Insurance Number, where applicable

You **must** answer either the National Insurance Number question or the following alternative identification number question for each tenant. Do **not** answer both questions.

- Answer this question if the tenant is an individual. Give the correct National Insurance Number for the tenant – we will **not** accept a temporary National Insurance Number.
- If the tenant does not have a National Insurance Number then answer the alternative identification number question below and tell us the identification type (tick box), number and country of issue.

Number

(This **must** be answered only if a National Insurance Number is not provided)

- Enter the number or identification reference for the identification you have indicated in the identification type boxes before e.g. a passport number or driving licence number.
- If you are a UK based tenant without a National Insurance Number, we will accept another recognised ID reference e.g. Child Benefit Number (if the tenant is aged under 16).

Country of issue

(This **must** be answered only if a National Insurance Number is not provided)

Enter the name of the country where the identification reference, Passport Number, Driving Licence Number or other recognised ID was issued.

Is this tenant connected to the landlord?

(You **must** answer this question)

Enter 'Yes' if the tenant and landlord are connected persons as defined under [section 58 of the LBTT\(S\)A 2013](#). Connected persons include, but are not limited to:

- A spouse or civil partner;
- Relatives and their spouse or civil partner;
- Relatives of a spouse's or civil partner's relatives and their spouse or civil partner;
- If the tenant and landlord are in business in a partnership, the business partners and their spouses or civil partners and their relatives;
- A company that the tenant and landlord controls, either by themselves or with any of the persons listed above; or
- The trustees of a settlement of which the tenant and landlord is a settlor, or of which a person who is still alive and who is connected with them as a settlor.
- 'Relative' in this context means brother, sister, ancestor or lineal descendant.

Is this tenant acting as a trustee or representative partner for tax purposes?

You **must** answer this question.

- Answer 'Yes' if the tenant is acting as a trustee (see [LBTT8001](#)) or representative partner (see [LBTT7004](#))
- If the tenant is acting as a trustee or representative partner, you should then tell us about that trust or partnership in section 4, 'About the Tenant - Incorporated and other bodies' of the form.

Section 2 - Page 5: 'About the Tenant' Contact details section

Should we contact the tenant(s) at the addresses provided earlier in the "About the Tenant" section of this return and, where applicable, any on any RS-0003 Additional Details Form relating to this transaction?

(You **must** answer this question)

If the address provided in the 'About the Tenant' sections will be the address that we can contact the tenant at after the transaction takes place, you should choose 'YES'. If the tenant will no longer be contactable at this address, then you must choose 'NO'.

Should we use the address of the property given in the “About the Property” section of this return for contacting all tenants in relation to this return?

(You **must** answer this question)

If the address provided in the ‘About the Property’ section will be the address that we can contact the tenant after the [effective date](#) of the land transaction takes place, you should choose ‘YES’. If the tenant will not be contactable at this address, then you must choose ‘NO’.

If you answer ‘NO’ to both these questions, you must give us a contact address for each tenant in the transaction, including address, name of town and postcode (where the property has been assigned a postcode) and country if the address is overseas.

Incorporated and other bodies

Section 4 - Pages 7 to 10:

How to complete the 'About the Tenant' section for Incorporated and other bodies.

Questions:

‘About the Tenant - Incorporated and other Bodies’ and

‘About the Tenant - Incorporated and other Bodies (Additional Tenant)’ sections

Companies House registration number

(You **must** answer this question)

If the tenant is registered with Companies House in the UK then you must supply this number. Enter the company registration number (CRN) if the company is registered at Companies House.

Type of organisation (option boxes)

(This **must** be answered if a Companies House registration number does not exist or where the organisation is also a charity)

Choose the box applicable to the type of organisation. If ‘other’ then please specify the type of organisation in the box provided.

Charity/company or other registration number (where applicable).

(You **must** answer either this question or the preceding ‘Companies House registration number’ question)

Note:

- If you are a charity you **must** also answer this question and include the charity number).

What country’s law is the organisation governed by?

(You **must** answer either this question or the preceding ‘Companies House registration number’ question)

Enter the name of the country where the organisation is registered. You will also be later asked for a non-UK registration address if this is overseas.

Company or organisation name

(You **must** answer this question)

Enter the legal name of the tenant.

Address

(You **must** answer this question)

Enter the address of the tenant after the [effective date](#) of the land transaction, including the house (or office) name and number and postcode.

You **must** also enter the name of the country to which the address relates.

Is this tenant connected to the landlord?

(You **must** answer this question)

Enter 'Yes' if the tenant and landlord are connected persons as defined under [section 58 of the LBTT\(S\)A 2013](#). Connected persons include, but are not limited to:

- A spouse or civil partner;
- Relatives and their spouse or civil partner;
- Relatives of a spouse's or civil partner's relatives and their spouse or civil partner;
- If the tenant or landlord are in business in a partnership, the business partners and their spouses or civil partners and their relatives;
- A company that the tenant or landlord controls, either by themselves or with any of the persons listed above; or
- The trustees of a settlement of which the tenant or landlord is a settlor, or of which a person who is still alive and who is connected with them as a settlor.
- 'Relative' in this context means brother, sister, ancestor or lineal descendant.

Is this tenant acting as a trustee or representative partner for tax purposes?

(You **must** answer this question)

Answer 'Yes' if the tenant is acting as a trustee.

For trustees and representative partners who are incorporated or similar, please tell us about the individual trustees and representative partners using Section 4 of the form for each.

A separate 'Section 4 - About the Tenant - Incorporated and other bodies' section should be used for each trustee or representative partner.

We also need to know name of the trust or organisation they are representing. This should be added using a separate 'Section 4 - About the Tenant - Incorporated and other bodies'.

The form makes provision for two tenants, however, additional trustees and representative partners may be added using a [RS-0003 Additional details](#) form.

Questions:

‘Incorporated and other Bodies (Non-UK Registered Organisation’s)’ and ‘Incorporated Bodies (Non-UK Registered Organisation’s) (Additional Tenant)’ sections

If the tenant is not registered with Companies House, but is registered in another non-UK legal jurisdiction, please tell us their registered address if different from given previously

(You **must** answer this question if you have told us that the organisation is not registered in the UK with Companies House, is registered in another legal jurisdiction and the address is different to that previously given)

- Enter the full address at which the tenant organisation of the land transaction is registered at including the office or building name, number, town, and postcode or other similar address code.
- You **must** also enter the name of the country to which the address relates.

Questions:

‘Incorporated and other Bodies (Contact details)’ and ‘Incorporated Bodies (Contact details) (Additional Tenant)’ sections

Please tell us the person within the organisation who can be contacted about this return

(You **must** answer this question)

First name

(You **must** answer this question)

Enter the first name of the tenant.

Last name

(You **must** answer this question)

Enter the last name (surname, family name) of the tenant.

Job title or position

(You **must** answer this question)

Enter the job title or position held within the tenant organisation.

Address

(You **must** answer this question)

Enter the address of the tenant, including the house (or office) name and number, town and, where available, postcode.

You **must** also enter the name of the country to which the address relates if overseas.

Telephone number

Enter the full telephone number of the contact person for the tenant (direct dial where available).

Email

Enter the email address of the contact person for the tenant.

5. About the Landlord section

Private Individuals and Representatives

Section 3 - Page 6: 'About the Landlord' contact details section for private individuals and representatives.

Note:

- There is only space in the paper LBTT return to enter details for up to two 'Private Individuals and Representatives' landlords.
- If there are more than two landlords, enter the details of the first two on the main return and add any additional landlords using the '[RS-0003 Additional details](#)' form which can be downloaded from our [website](#).

First name

(You **must** answer this question)

Enter the first name of the landlord.

Last name

(You **must** answer this question)

Enter the last name (surname, family name) of the landlord.

Address

(You **must** answer this question)

Enter the address of the landlord, including the house (or office) name and number, town and, where available, postcode. You **must** also enter the name of the country to which the address relates.

Incorporated and other bodies

Note:

- There is only space in the main paper LBTT return to enter details for up to two 'Incorporated and other bodies' landlords.
- If there are more than two landlords, enter the details of the first two on the main return and then add of any other landlords using the '[RS-0003 Additional details](#)' form which can be downloaded from our [website](#).

Questions:

'Incorporated and other bodies' and 'Incorporated and other bodies (Additional Landlord)' sections

Companies House registration number

(You **must** answer this question)

If the landlord is registered with Companies House in the UK then you must supply this number. Enter the company registration number (CRN) if the company is registered at Companies House.

Type of organisation (option boxes)

(This **must** be answered if a Companies House registration number does not exist or where the organisation is also a charity)

Choose the box applicable to the type of organisation. If 'other' then please specify the type of organisation in the box provided.

Charity/company or other registration number (where applicable).

(You **must** answer either this question or the preceding 'Companies House registration number' question)

Note:

- If you are a charity you **must** also answer this question and include the charity number).

What country's law is the organisation governed by?

(You **must** answer either this question or the preceding 'Companies House registration number' question)

Enter the name of the country where the organisation is registered. You will also be later asked for a non-UK registration address if this is overseas.

Company or organisation name

(You **must** answer this question)

Enter the registered legal name of the landlord.

Address

(You **must** answer this question)

Enter the address of the landlord after the [effective date](#) of the land transaction, including the house (or office) name and number and postcode. Please also enter the name of the country to which the address relates if overseas.

6. About the Property

Note:

- There is only space in the paper LBTT return to enter details for one property.
- If there is more than one property involved in the transaction, enter the details of the main (or first) property on the return and then add the details of any other properties in the '[RS-0003 Additional details](#)' form which can be downloaded from our [website](#).

Address

(You **must** answer this question)

Enter the full postal address of the property, including where possible the house (or office) name, the house (or office) number and the postcode. Where there is no recognised postal address, enter a description of the property.

Local authority number

(You **must** answer this question)

Enter the name of the local authority in whose area the property in the transaction is situated. If a property straddles a local authority boundary enter the name for the local authority in which most of the property falls.

Title number

Note: Only complete this question if you know the full title number.

Firstly, enter the appropriate county code for the property's title number from the list below e.g. for Aberdeen select 'ABN'.

Secondly, after the country code enter the property's title number (if known).

County codes:

ABN; ANG; ARG; AYR; BER; BNF; BUT; CLK; CTH; DMB; DMF; ELN; FFE; GLA; INV; KNC; KNR; KRK; LAN; MID; MOR; NRN; OAZ; PBL; PTH; REN; ROS; ROX; SEL; STG; STH; WGN; WLN

Parent title number

Note: Only complete this question if you know the full parent title number.

If you do not know the title number of the property it is possible that it forms part of a larger area. Where this is the case, firstly enter the appropriate county code (see the list above) for the property's parent title number e.g. for Aberdeen select 'ABN'.

Secondly, after the county code enter the parent title number(s) to which the property relates.

7. About the Transaction

What is the property type for this transaction?

(You **must** answer this question)

- The type of property must be stated as either 'Residential' or 'Non-residential'
- Residential leases are generally exempt from LBTT. Residential and non-residential/mixed property are defined in [section 59 of the LBTT\(S\)A 2013](#) and in guidance at [LBTT4010](#) and [LBTT4012](#) respectively.

Dates:

Effective date of transaction

(You **must** answer this question)

Enter (in DD/MM/YYYY format) the 'effective date' of the transaction (defined under [section 63 of the LBTT\(S\)A 2013](#)).

The 'effective date' of the transaction is usually the date of completion, but other dates can apply. For further guidance on the effective date in a lease transaction see [LBTT6002](#).

Relevant date

(You **must** answer this question)

Enter (in DD/MM/YYYY format) the 'relevant date' for the transaction, this is often the same date as the 'effective date' in most leases, however there are circumstances where this may be different.

The 'relevant date' in relation to each of the nine different provisions under which a LBTT return is required is:

- Standard notifiable transaction such as a lease ([section 29](#) - see [LBTT6010](#) or, alternatively, the above guidance for the 'Effective date of transaction' field) - the effective date of the transaction;
- Contingency ceasing, unknown consideration becoming known, or unascertained consideration becoming ascertained ([section 31](#) - see [LBTT4021](#)) - the date of the event as a result of which the return is required, such as the date the contingent consideration is no longer contingent;
- Further return where relief is withdrawn ([section 33](#) - see [LBTT4022](#)) - the date on which the relevant event occurred, for example in the withdrawal of group relief the date the buyer ceases to be a member of the same group as the seller.
- Return or further return in consequence of later linked transactions ([section 34](#) - see [LBTT4015](#)) - the effective date of the later linked transaction;
- Three yearly review of lease ([paragraph 10 of schedule 19](#) - see [LBTT6015](#)) - the review date as defined in paragraph 10(7) of that schedule;
- Assignment or termination of a lease ([paragraph 11 of schedule 19](#) - see [LBTT6017](#)) - the day on which the lease is assigned or terminated;

- Lease continuing after a fixed term causing it to become notifiable ([paragraph 20 of schedule 19](#) - see [LBTT6020](#)) - the date on which the one year period mentioned in paragraph 20(3) ended;
- Lease for an indefinite term ([paragraph 22 of schedule 19](#) - see [LBTT6021](#)) - the date on which the deemed fixed term mentioned in paragraph 22(2) ended; and
- Increase in rent or extension of term for a lease causing it to become notifiable ([paragraph 30 of schedule 19](#) - see [LBTT6029](#)) - the date from which the variation mentioned in that paragraph takes effect.
- The relevant date is fully defined in legislation under [section 36\(3\) of the LBTT\(S\)A 2013](#).

Date of contract or conclusion of missives

Enter (in DD/MM/YYYY format) the date of execution of the contract or conclusion of the missives, whichever applies.

Lease start date

Enter (in DD/MM/YYYY format) the start date as specified in the lease. Please note that for a 'notional lease' based on 'substantial performance', you must enter the 'effective date' here also.

Lease end date

Enter (in DD/MM/YYYY format) the end date of the term of the lease, as specified in the lease.

About the Transaction - Other

Is the transaction related to a previous option agreement?

(You **must** answer this question)

- Please indicate by answering 'Yes' or 'No' whether the transaction relates to a previous option agreement.
- An option is a binding right granted by the current landowner giving a prospective tenant an entitlement to purchase that land before a specified date (see [LBTT1007](#)).

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

(You **must** answer this question)

- Please indicate by answering 'Yes' or 'No' whether the transaction includes any element of exchange or part exchange.
- If the transaction involves an exchange (commonly known as an excambion in Scotland) of buildings or land between the tenant and landlord, you should answer 'Yes' (see [LBTT5002](#)).

Is this transaction part of a number of other transactions elsewhere in the UK, but outside Scotland?

(You **must** answer this question)

- Please indicate by answering 'Yes' or 'No' whether this transaction is part of a number of other transactions elsewhere in the UK, but outside Scotland?

- You should answer 'Yes' if any other property in this package is outside of Scotland but within the UK. One way to test this is to consider if all the properties were in Scotland and would then be deemed to be 'linked' (see [LBTT2008](#)).

About the Transaction – Reliefs on this transaction

Is relief from tax being claimed for this transaction?

(You **must** answer this question)

Please indicate by answering 'Yes' or 'No' whether there are any linked transactions.

See [LBTT3001](#) for further information on exceptions and reliefs from the consideration chargeable to LBTT.

Type of relief & Amount

(You **must** provide this information if you answered 'Yes' to the question above)

Please tell us here what the name of the relief(s) that apply to the transaction, along with the amount of tax not payable due to each relief.

About the Transaction – Linked transactions

Are there any linked transactions?

(You **must** answer this question)

Please indicate by answering 'Yes' or 'No' whether there are any linked transactions.

Note:

- If you answer 'Yes' to this question, then you must provide the return reference, the 'Net Present Value (NPV) including VAT' and the 'Premium including VAT' in the boxes provided below for each transaction.

Transactions are linked (see [LBTT2008](#)) if they are all in Scotland and at least one of the following apply:

- The transactions are between the same tenant and landlord or between people connected with either of them (see the guidance for the 'Are the tenant(s) and landlord(s) connected?' question in the 'About the Tenant' section for determining whether people are 'connected');
or
- The transaction forms part of a single arrangement or scheme or part of a series of transactions.

See also [LBTT6011](#) for further information on Tax due on the rent for linked transactions.

About the Transaction – Lease values

How much is the annual rent including VAT?

(You **must** answer this question)

Enter the annual rent for the first year of the transaction, including VAT.

Is this the same values for all rental years?

(You **must** answer this question)

Please indicate by answering 'Yes' or 'No' whether the rent is the same for all rental years or if different rent is paid in different years.

Note:

- If you answer 'No' to this question, then you must provide the annual rent (including VAT) for each **additional** year in the boxes provided.
- The annual rent you supplied for the question above will be used as the annual rent (including VAT) for the first year of the transaction.

Provision is made for a total of 25 years on the paper form, additional years may be added using a [RS-0003 Additional Details form](#).

About the Transaction – Consideration other than rent

Is a premium being paid?

(You **must** answer this question)

Please indicate by answering 'Yes' or 'No' whether a premium is being paid.

See [LBTT6012](#) for further information on tax due on the premium.

Premium amount

(You **must** answer this question)

Enter the amount of premium that forms part of the consideration.

What is the relevant rent amount for this transaction?

(You **must** answer this question)

Enter the relevant rent amount for the transaction.

See [LBTT6010](#) for further information on making a return and paying tax for a lease or see also [section 30\(4\) of the LBTT\(S\)A 2013](#) regarding 'relevant rent'.

8. About the Calculation

[Calculating Tax \(Guidance\)](#)

The below tax calculator allows taxpayers and agents to work out the amount of LBTT payable on lease transactions, based on the rates and thresholds.

LBTT is a self-assessed tax and therefore Revenue Scotland does not accept liability for the use by taxpayers or agents of this calculator.

[LBTT on Lease Transactions Calculator](#)

About the Calculation – Net Present Value (NPV)

Net Present Value (NPV)

(You **must** answer this question)

Enter the Net Present Value of the rent payable under the lease.

See [LBTT6011](#) for further information on the Net Present Value.

About the Calculation – Leases

LBTT liability on rent

(You **must** answer this question)

Enter the LBTT liability on the rent payable under the lease.

See [LBTT6011](#) for further information on the Tax due on the rent.

LBTT liability on premium

(You **must** answer this question)

Enter the LBTT liability on the premium payable under the lease.

See [LBTT6012](#) for further information on the Tax due on the premium.

Total LBTT reliefs claimed

(You **must** answer this question)

Enter the amount of relief you are claiming from LBTT. If you are not claiming relief from tax then please enter zero, do not leave blank.

Total tax payable

(You **must** answer this question)

Enter the total of LBTT liable less any reliefs claimed.

Note:

- This should **not** include any penalties and interest that may be due in relation to the transaction – these are administered separately by us.

Additional guidance on the 'Total tax payable' field:

- If you make a further return (note: this is not to be confused with an 'amendment' to a return already made) in relation to an earlier transaction, for example where a contingency ceases or consideration is ascertained, and the effect of making the further return is that less tax is now payable, as a negative amount cannot be entered in this field you must enter zero and make a claim for repayment to us under [section 107 of The Revenue Scotland and Tax Powers Act 2014](#) (see [RSTP7003](#)). Interest will be paid on any repayment of overpaid tax from the date of original payment by the tenant (see [RSTP4004](#)).
- **Note:** This does not apply in relation to returns made under [part 4 of schedule 19 to the LBTT\(S\)A 2013](#) (see [LBTT6014](#)).
- Separate guidance is available on [how to submit a lease review return](#) for three year reviews and returns upon assignment or termination.
- If we have accepted an application from you or the tenant to defer payment of tax because of contingent or uncertain consideration then enter the total amount of tax due for the transaction less the amount that is deferred.
- If you have made an application to defer payment of tax because of contingent or uncertain consideration but are still waiting to hear from us as to whether it has been approved or rejected, you can self-assess on the basis that tax will be deferred (in which case enter the total amount of tax due for the transaction less the amount that is deferred).
- If some or all of the consideration for the transaction is uncertain or unascertained because it depends on uncertain future events, and it either does not meet the conditions for deferral or we have refused your application for deferral or you have chosen not to make an application for deferral, then enter the total amount of tax due for the transaction on the basis of a reasonable estimate of the amount of consideration for the transaction.
- If some or all of the consideration for the transaction is contingent on an uncertain future event, **and** it either does not meet the conditions for deferral or we have refused your application for deferral or you have chosen not to make an application for deferral, then enter the total amount of tax due for the transaction on the assumption that the contingency will be resolved so that the consideration is payable or, as the case may be, does not cease to be payable.

9. Declaration

After having read the relevant tenant or agent Declaration Statement (whichever applies) and you are content to give your agreement to it, you **must** declare this by putting a 'X' in the box beside the statement and then:

- Include your signature;
- print your name clearly in block capital letters; and
- date the form

You **cannot** submit and make a LBTT return without having agreed to the Declaration Statement.

You can find information submitting your paper return at the link below:

[Submitting the return and paying tax](#)