

**Land and Buildings Transaction Tax – Paper Forms
How to guidance – Conveyance or Transfer
August 2019**

Contents

1. How to make a paper LBTT return.....	2
2. General help on filling out a paper LBTT return.....	3
3. Completing a Conveyance or Transfer Return	4
4. About the Buyer	6
5. About the Seller.....	11
6. About the Property.....	13
7. About Additional Dwelling Supplement (ADS)	14
8. About the Transaction	16
9. About the Calculation	21
10. Declaration.....	24

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-0001 Conveyance or transfer transaction form](#) or 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 Conveyance or Transfer 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.

Section 1

About the person dealing with this transaction

Note:

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

Page 2:

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 buyer (but you are not an organisation, you should choose 'Agent (Individual)').
- If you are acting as an agent for the buyer and are part of an organisation such as 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 town, 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 buyer) 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 you to provide evidence of this.
- If you do not have authority from your client – answer 'No', we will correspond directly with your client in the address provided on the "About the buyer" section.

4. About the Buyer

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' buyers and two 'Incorporated and other bodies' buyers.
- if there are more than two buyers for either of these categories, enter the details of the first two on the return and add the details of any additional buyers using the 'Additional Details' form which can be downloaded from our [website](#).

Section 2 - Pages 3 and 4:

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

First name

(You **must** answer this question)

Enter the first name of the buyer.

Last name

(You **must** answer this question)

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

Address

(You **must** answer this question)

Enter the address of the buyer, 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 buyer. Do **not** answer both questions)

- Answer this question if the buyer is an individual. Give the correct National Insurance Number for the buyer – we will **not** accept a temporary National Insurance Number.
- If the buyer 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 buyer without a National Insurance Number, we will accept another recognised ID reference e.g. Child Benefit Number (if the buyer 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 buyer connected to the seller?

(You **must** answer this question)

Enter 'Yes' if the buyer and seller 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 buyer and seller are in business in a partnership, the business partners and their spouses or civil partners and their relatives;
- A company that the buyer and seller controls, either by themselves or with any of the persons listed above; or
- The trustees of a settlement of which the buyer and seller 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 buyer acting as a trustee or representative partner for tax purposes?

(You **must** answer this question)

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

Section 2 - Page 5:

How to complete the 'About the Buyer' contact details section for private individuals and representatives.

Should we contact the buyer(s) at the addresses provided earlier in the "About the Buyer" 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 Buyer' sections will be the address that we can contact

the buyer at after the transaction takes place, you should choose 'YES'. If the buyer 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 buyers 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 buyer after the [effective date](#) of the land transaction takes place, you should choose 'YES'. If the buyer 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 buyer 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 Buyer' section for Incorporated and other bodies.

Questions:

'About the Buyer - Incorporated and other Bodies' and

'About the Buyer - Incorporated and other Bodies (Additional Buyer)' sections

Companies House registration number

(You **must** answer this question)

If the buyer 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. If you are a UK based.

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 enter / 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 buyer.

Address

(You **must** answer this question)

Enter the address of the buyer 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 buyer connected to the seller?

(You **must** answer this question)

Enter 'Yes' if the buyer and seller 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 buyer or seller are in business in a partnership, the business partners and their spouses or civil partners and their relatives;
- A company that the buyer or seller controls, either by themselves or with any of the persons listed above; or
- The trustees of a settlement of which the buyer or seller 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 buyer acting as a trustee or representative partner for tax purposes?

(You **must** answer this question)

Answer 'Yes' if the buyer 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 Buyer - 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 Buyer - Incorporated and other bodies'.

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

Questions:

'About the Buyer - Incorporated and other Bodies (Non-UK Registered Organisation's)' and 'Incorporated Bodies (Non-UK Registered Organisation's) (Additional Buyer)' sections

If the buyer 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 buyer 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:

'About the Buyer - Incorporated and other Bodies (Contact details)' and 'Incorporated Bodies (Contact details) (Additional Buyer)' 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 buyer.

Last name

(You **must** answer this question)

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

Job title or position

(You **must** answer this question)

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

Address

(You **must** answer this question)

Enter the address of the buyer, 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 buyer (direct dial where available).

Email

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

5. About the Seller

Private Individuals and Representatives

Section 3 - Page 6:

How to complete the 'About the Seller' 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' sellers.
- If there are more than two sellers, enter the details of the first two on the main return and then add the details of any additional sellers using the 'Additional Details' form which can be downloaded from our [website](#).

First name

(You **must** answer this question)

Enter the first name of the seller.

Last name

(You **must** answer this question)

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

Address

(You **must** answer this question)

Enter the address of the seller, 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' sellers.
- If there are more than two sellers, enter the details of the first two on the main return and then add the details of any additional sellers using the 'Additional Details' form which can be downloaded from our [website](#).

Questions:

'About the Seller - Incorporated and other bodies' and 'Incorporated and other bodies (Additional Seller)'

Companies House registration number

(You **must** answer this question)

If the seller 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 seller.

Address

(You **must** answer this question)

Enter the address of the seller 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

Section 6 - About the Property

How to complete the 'About the Property' section.

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 '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 Additional Dwelling Supplement (ADS)

This help will support completion of the Section 7 of the return form. It is not guidance to the ADS itself.

ADS guidance for taxpayers and their agents is available separately on our website at [LBTT10001](#).

Does Additional Dwelling Supplement (ADS) apply to this transaction?

(You **must** answer this question)

- Please indicate by answering 'Yes' or 'No' whether Additional Dwelling Supplement applies to this transaction.
- If you answer 'NO' to this question, you do not need to complete any further questions in section 7. If you have answered 'YES' then section 7 must be completed.

Total consideration liable to ADS

(You **must** answer this question)

- Please enter the total consideration liable to ADS. This is the figure you will use to calculate the ADS due.
- If the transaction is for a residential property, this will usually be the purchase price of the new property.
- If some of the purchase includes a portion of non-residential property, only the residential proportion of the transaction is liable ADS
- See [LBTT10030](#) for further information.

Is the buyer replacing their only or main residence?

(You **must** answer this question)

Please indicate by answering 'Yes' or 'No' whether the buyer replacing their only or main residence. See [LBTT10001](#) for guidance.

Amount of ADS liability from (new) only or main residence

(You **must** complete this question if you answered 'Yes' to 'Is the buyer replacing their only or main residence?')

- If the transaction is for a single property which the buyer intends to occupy as their next main residence, this will be the total purchase price for the property.
- If the transaction is for more than one property, only one of which is the next only or main residence, enter the amount of the purchase price for that only or main residence.
- This is the amount of ADS which can be reclaimed on disposal of the original only or main property within the allowed period.
- See [LBTT10030](#) for further information on determining the consideration chargeable to ADS.

Does the buyer still own their previous only or main residence and intend to sell this within 18 months?

(You **must** answer this question)

Please indicate by answering 'Yes' or 'No' whether, at the end of the effective date, the buyer still owns their previous main residence but intends to sell it within 18 months of the effective date of this transaction.

Please tell us the address of the previous only or main residence that will be sold.

(You **must** answer this question if you answered 'Yes' to 'Does the buyer still own their previous only or main residence and intend to sell this within 18 months?')

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.

Is relief being claimed from the ADS consideration?

(You **must** answer this question)

- Please indicate by answering 'Yes' or 'No' whether the buyer wishes to claim relief from the Additional Dwelling Support consideration.
- If 'YES' then you must include the amount of relief you are claiming in the 'Amount' box beside the relevant relief below.
- See [LBTT10040](#) for further information on exceptions and reliefs from the consideration chargeable to ADS.

8. 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', as different tax rates and bands apply to residential and non-residential property transactions.
- 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 transaction see [LBTT1004](#).

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 transactions, however there are circumstances where this may be different.

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

- Standard notifiable transaction such as a house purchase ([section 29](#) - see [LBTT4004](#) 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;
- The relevant date is fully defined 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.

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 buyer 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 buyer and seller, 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 – 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 and the 'Return consideration including VAT' in the boxes provided 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 buyer and seller or between people connected with either of them (see the guidance for the 'Are the buyer(s) and seller(s) connected?' question in the 'About the Buyer' 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.

About the Transaction – Sale of a business

Is the transaction part of a sale of a business?

(You **must** answer this question)

- Please indicate by answering ‘Yes’ or ‘No’ whether the transaction is part of a sale of a business.
- If you answer ‘YES’ to this question, please use the boxes below to indicate whether the sale includes stock, movables, goodwill or other.

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 you wish to claim any reliefs on this transaction.
- If you wish to claim any reliefs, state the name of the relief in the box below, along with the amount of tax not payable due to the relief.
- See [LBTT3001](#) for further information on exceptions and reliefs from the consideration chargeable to LBTT.

About the Transaction – Future events

Does any or part of your consideration depend on future events, for example planning permission?

(You **must** answer this question)

- Please indicate by answering ‘Yes’ or ‘No’ whether the transaction depends on future events such as planning permission.
- The payment of consideration, or an element of it, may be contingent or dependent on a future event, such as the granting of planning permission, or the final amount payable may be unknown until a future date.
- Select ‘Yes’ if the transaction is subject to any events that could affect the transaction in the future as defined in [sections 18 to 20 of the LBTT\(S\)A 2013](#) (contingent, uncertain or unascertained consideration – see [LBTT2005](#)).

If you answered ‘YES’ have you applied to pay on a deferred basis?

If you answered ‘YES’ to the question on future events above you must confirm by answering ‘Yes’ or ‘No’ if you have applied to pay on a deferred basis.

In certain circumstances we may allow a buyer to defer payment of tax. Select ‘Yes’ if we have agreed that you will pay some or all of the tax payable on the transaction on a deferred basis.

See [LBTT4016](#) for further guidance on applications to defer payment of tax.

If you have made an application to defer payment of tax, and either we have rejected that application or you are still waiting to hear from us, then answer 'No' to this question (in the event of you waiting to hear from us about the application you can self-assess on the basis that tax will be deferred).

If a deferral application has been accepted by us and you are submitting a return or further return (under [section 31 of the LBTT\(S\)A 2013](#)) because the transaction has become notifiable or because tax or additional tax becomes payable as a result of a contingency ceasing or consideration becoming certain or ascertained (whichever applies), you should:

- Answer 'Yes' to this question;
- State the deferral reference number we gave you when we accepted your deferral application in the 'Deferral Reference' question below; and
- Enter the amount of tax that was deferred and is now payable in the 'Total amount of tax due for this transaction' question.

If a deferral application has been accepted by us, you have made an LBTT return and the result of a contingency ceasing or consideration becoming certain or ascertained (whichever applies) is that **less tax** is payable, you can claim a repayment of overpaid tax by amending the return if you are within time to do so (see the separate '[How to amend an LBTT return](#)' for further guidance).

If the time limit for amending the return has passed you may be able to claim under [section 107 of The Revenue Scotland and Tax Powers Act 2014](#) for repayment of overpaid tax (see [LBTT4021](#)).

Revenue Scotland deferral reference

If you answered 'YES' to the question on future events above and if you have reached agreement with us regarding the deferral of a tax payment, enter the deferral reference code that we gave to you.

About the Transaction – Values

Total consideration

(You **must** answer this question)

- Enter the total consideration for the transaction, including VAT.
- See [LBTT2001](#) and [LBTT2002](#) for further information on the chargeable consideration.

VAT amount (if applicable)

(You **must** answer this question)

- Enter the VAT amount for the transaction.
- If no VAT applies to the transaction, please enter zero, do not leave blank.

Non-chargeable consideration

(You **must** answer this question)

- Enter the amount of the consideration that is not liable to LBTT.
- If the full consideration is chargeable, please enter zero, do not leave blank.
- See [LBTT2009](#) for further information on items which are not included in the chargeable consideration in a land transaction.

Total consideration remaining

(You **must** answer this question)

- Enter the consideration remaining after any non-chargeable consideration is removed.
- See [LBTT2001](#) and [LBTT2002](#) for further information on the chargeable consideration.

9. About the Calculation

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

The tax calculator linked to below allows taxpayers and agents to work out the amount of LBTT payable on residential and non-residential or mixed property 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 Property Transactions Calculator](#)

LBTT calculated

(You **must** answer this question)

Enter the total LBTT payable as calculated by you before any claimed reliefs.

ADS calculated

(You **must** answer this question)

- Enter the total ADS tax payable as calculated by you before any claimed reliefs.
- If no ADS tax is due please enter zero, do not leave blank.

Total liability

(You **must** answer this question)

Enter the total tax payable as calculated by you **before** any claimed reliefs.

Total LBTT reliefs claimed

(You **must** answer this question)

- Enter the amount of relief you are claiming from Land and Building Transaction Tax.
- If you are not claiming relief from tax then please enter zero, do not leave blank.

Total ADS reliefs claimed

(You **must** answer this question)

- Enter the amount of relief you are claiming from Additional Dwelling Supplement.
- Enter the total ADS reliefs claimed as calculated by you. If you have claimed 'ADS - 6 or more dwellings' relief, or ADS Family Units relief, this will be the total value of any or all reliefs claimed.
- If no ADS reliefs have been claimed 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.

To assist with your calculation we have provided [LBTT tax calculators](#) on our website for both residential/non-residential property transactions and leases.

Please note however that because LBTT is a self-assessed tax the buyer is ultimately responsible for the amount entered against this question. While we have provided the tax calculators for your assistance, we take no responsibility for your use of it in answering this question.

Additional guidance on the 'Total tax payable' field:

- Circumstances may arise where you are unable to dispose of your previous main residence before you make the LBTT return for your next main residence and you become liable for and pay the ADS when you submit your LBTT return. If you subsequently sell your previous main residence within 18 months of the effective date of acquiring your new main residence you may be able to [claim a repayment](#) of ADS paid. Please see [LBTT10070](#) for further information.
- 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 buyer (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 buyer 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.

10. Declaration

After having read the relevant buyer 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 in the space provided:

- Include your signature;
- Print your name clearly in block capital letters; and
- Date the form,

You **cannot** submit an 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](#)