

Land and Buildings Transaction Tax

RS-0002 Lease Return



Your LBTT lease return

Amending a previous return

If you are using this form to amend a previous return or it relates to a previous land transaction return, please tell us the Return Reference number we provided at the time:

Return reference

Filling out this form

- Guidance notes to help accurate completion are available on our website www.revenue.scot.
- You must use black ink to complete this return form and write in BLOCK CAPITALS.
- Some sections within this return may not be applicable to your transaction, these do not need to be completed. However, for sections applicable to your return, all questions with an asterisk must be answered - omissions may lead to the form being rejected.
- Errors should be struck through and rewritten, do not use correction fluid.
- If additional space is required for further tenants, landlords or properties; complete an RS-0003 Additional Details form available at www.revenue.scot/lbttforms. Where this form is completed, it forms 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 omission, error or inaccuracy in this return form may render you liable to financial penalties and/or prosecution.

Submitting this form and paying your tax

This form, and any copies of RS-0003 Additional Details used, must be sent with an accompanying cheque for the amount of tax you have calculated is due made payable to 'Revenue Scotland', to:

Revenue Scotland
PO BOX 24068
Edinburgh
EH6 9BR
(DX557003, Edinburgh 20)

Further help

For any further assistance, please see the guidance on our website, or alternatively contact Revenue Scotland on 0300 020 0310. The support desk is available 09:00–16:00, Monday–Friday (from 10:00 on Thursdays).

Section 1 - About the person dealing with this transaction

Please provide your details

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

☐

No agent

☐

Agent (Individual)

☐

Agent (Organisation)

If you have chosen 'No agent' and are acting on your own behalf, please go to page 3 of this form.

*Agent or organisation
name

*If Agent (Individual)
above, please give first
name and surname.*

*Address

*Town

County

Postcode

Country

*Telephone number

*Email address

DX number

If you would like to record your own reference for this transaction, provide it here:

Agent reference

Authority to Act Statement

*I, the 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)

YES

☐

NO

☐

Section 2 - About the Tenant - Private Individuals and Representatives

Tenant 1 - Please tell us about the tenant within this transaction

*First name

*Last name

*Address

*Town

County/

Postcode

Country

Telephone

Email address

National insurance number

(If the tenant has no National Insurance Number, please provide a Passport, Drivers Licence, ID card or other Registration reference number)

Passport

☐

Driving Licence

☐

ID card

☐

Registration reference

☐

Number

Country of issue

Is this tenant's contact address for correspondence about this transaction the same as above?

YES

☐

NO

☐

(If 'No', please provide contact address below)

*Address

*Town

County/Province

Postcode

Country

*Is this tenant connected to the landlord?

YES

☐

NO

☐

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

YES

☐

NO

☐

(If this tenant is acting as a trustee or representative partner, please tell us about that trust or partnership in section 4 of this form.)

About the Tenant - Private Individuals and Representatives

Tenant 2 - Please tell us about the tenant within this transaction

*First name

*Last name

*Address

*Town

County/

Postcode

Country

Telephone

Email address

National insurance number

(If the tenant has no National Insurance Number, please provide a Passport, Drivers Licence, ID card or other Registration reference number)

Passport

☐

Driving Licence

☐

ID card

☐

Registration reference

☐

Number

Country of issue

Is this tenant's contact address for correspondence about this transaction the same as above?

YES

☐

NO

☐

(If 'No', please provide contact address below)

*Address

*Town

County/Province

Postcode

Country

*Is this tenant connected to the landlord?

YES

☐

NO

☐

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

YES

☐

NO

☐

(If this tenant is acting as a trustee or representative partner, please tell us about that trust or partnership in section 4 of this form.)

Section 3 - About the Landlord - Private Individuals and Representatives

Please tell us about the landlord(s) in this transaction

Contact address for landlord 1

*First name

*Last name

*Address

*Town

County

Postcode

Country

Contact address for landlord 2 (if applicable)

*First name

*Last name

*Address

*Town

County

Postcode

Country

You have now completed the tenant/landlord sections for private individuals, please go to section 6 of this form.

Section 4 - About the Tenant - Incorporated and other bodies

Tenant 1 - Please tell us about the tenant within this transaction

If the tenant is registered with Companies House, please tell us the registration number

*Companies House registration number

If the tenant is not registered with Companies House, please tell us what type of organisation it is and a registration number and which law it is governed by.

☐

Non-UK registered company

☐

Charity

☐

Partnership

☐

Trust

☐

Club

☐

Other

Please specify

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

*What country's law is the organisation governed by?

Please tell us about the tenant(s) address

*Company or
organisation name

*Address

*Town

County

Postcode

Country

*Is this tenant connected to the landlord?

YES

☐

NO

☐

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

YES

☐

NO

☐

(If this tenant is acting as a trustee or representative partner, please tell us about that trust or partnership using section 4 of this form or RS-0003 Additional details form available on our website)

About the Tenant - Incorporated and other bodies (Non–UK Registered Organisation's)**Tenant 1 - Please tell us about the organisation's non-UK registration address**

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

*Address

*Town

County

Postcode

Country

About the Tenant - Incorporated and other bodies (Contact details)**Tenant 1 - Please tell us the person within the organisation who can be contacted about this return**

*First name

*Last name

*Job title or position

*Address

*Town

County

Postcode

Country

Telephone number

Email address

About the Tenant - Incorporated and other bodies

Tenant 2 - Please tell us about any additional tenant(s) within this transaction

(You can add further tenants using the RS-0003 Additional details form available on our website)

If the tenant is registered with Companies House, please tell us the registration number.

*Companies House registration number

If the tenant is not registered with Companies House, please tell us what type of organisation it is and a registration number and which law it is governed by.

☐

Non-UK registered company

☐

Charity

☐

Partnership

☐

Trust

☐

Club

☐

Other

Please specify

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

*What country's law is the organisation governed by?

Please tell us about the tenant(s) address

*Company or
organisation name

*Address

*Town

County

Postcode

Country

*Is this tenant connected to the landlord?

YES

☐

NO

☐

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

YES

☐

NO

☐

(If this tenant is acting as a trustee or representative partner, please tell us about that trust or partnership using section 4 of this form or RS-0003 Additional details form available on our website)

About the Tenant - Incorporated and other bodies (Non–UK Registered Organisation's)**Tenant 2 - Please tell us about the organisation's non-UK registration address**

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

*Address

*Town

County

Postcode

Country

About the Tenant - Incorporated and other bodies (Contact details)**Tenant 2 - Please tell us the person within the organisation who can be contacted about this return**

*First name

*Last name

*Job title or position

*Address

*Town

County

Postcode

Country

Telephone number

Email address

Section 5 - About the Landlord - Incorporated and other bodies

Landlord 1 - Please tell us about the landlord(s) within this transaction

If the landlord is registered with Companies House, please tell us the registration number.

*Companies House registration number

If the landlord is not registered with Companies House, please tell us what type of organisation it is and a registration number and which law it is governed by.

☐

Non-UK registered company

☐

Charity

☐

Partnership

☐

Trust

☐

Club

☐

Other

Please specify

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

*What country's law is the organisation governed by?

Please tell us about the landlord(s) address

*Company or
organisation name

*Address

*Town

County

Postcode

Country

About the Landlord - Incorporated and other bodies

Landlord 2 - Please tell us about any additional landlord(s) in this transaction

(You can add further landlords using the RS-0003 Additional details form available on our website)

If the landlord is registered with Companies House, please tell us the registration number.

*Companies House registration number

If the landlord is not registered with Companies House, please tell us what type of organisation it is and a registration number and which law it is governed by.

☐

Non-UK registered company

☐

Charity

☐

Partnership

☐

Trust

☐

Club

☐

Other

Please specify

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

*What country's law is the organisation governed by?

Please tell us about the landlord(s) address

*Company or
organisation name

*Address

*Town

County

Postcode

Country

Section 6 - About the Property

Please tell us about the property in this transaction
(You can add further properties using the RS-0003 Additional details form available on our website)

*Address	<div></div>
*Town	<div></div>
County	<div></div>
Postcode	<div></div>
Local authority name	<div></div>
Title number	<div></div> <i>(include prefix and number)</i>
Parent title number	<div></div> <i>(include prefix and number)</i>

Section 7 - About the Transaction

Please tell us about the transaction

*What is the property type for this transaction?

☐

Residential

☐

Non-residential

About the Transaction - Dates

Please tell us about the dates relating to the transaction

*Effective date of transaction

*Relevant date

Date of contract or conclusion of missives

*Lease start date

*Lease end date

About the Transaction - Other

Please tell us about any other elements relating to this transaction

*Is the transaction related to a previous option agreement?

YES

☐

NO

☐

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

YES

☐

NO

☐

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

YES

☐

NO

☐

About the Transaction - Reliefs on this transaction

Please tell us if you wish to claim relief(s) on this transaction

*Is relief from tax being claimed for this transaction?

YES

☐

NO

☐

If 'YES' please tell us the relief(s) claimed and the amounts below:

Type of relief

Amount

About the Transaction - Linked transactions

Please tell us about any linked transactions

*Are there any linked transactions?

YES

☐

NO

☐

If 'YES', please provide the following information for each linked transaction, if additional space is required, you can add further transactions using the RS-0003 Additional details form available on our website.

Transaction 1

Return reference

Net Present Value (NPV) including VAT

£

Premium including VAT

£

Transaction 2

Return reference

Net Present Value (NPV) including VAT

£

Premium including VAT

£

About the Transaction - Lease values

Please tell us about the yearly lease values, both actual and forecasted

*How much is the annual rent including VAT?

This is the Year 1 annual rent.

£

*Is this the same values for all rental years?

YES

☐

NO

☐

If 'NO', please provide the annual rent (including VAT) for each additional year of the lease in the boxes below.

Year 2

£

Year 7

£

Year 12

£

Year 3

£

Year 8

£

Year 13

£

Year 4

£

Year 9

£

Year 14

£

Year 5

£

Year 10

£

Year 15

£

Year 6

£

Year 11

£

Year 16

£

You can add more years (up to 25 years) on the next page, if further boxes are required, please use the RS-0003 Additional details form available on our website

About the Transaction - Lease values continued

Year 17	<input type="text" value="£"/>	Year 20	<input type="text" value="£"/>	Year 23	<input type="text" value="£"/>
Year 18	<input type="text" value="£"/>	Year 21	<input type="text" value="£"/>	Year 24	<input type="text" value="£"/>
Year 19	<input type="text" value="£"/>	Year 22	<input type="text" value="£"/>	Year 25	<input type="text" value="£"/>

About the Transaction - Consideration other than rent

Please tell us about other lease values

*Is a premium being paid?

YES ☐ NO ☐

(This is paid by the tenant to the owner, in addition to the rent)

If 'No' please go to Section 8

Premium amount

*What is the relevant rent amount for this transaction?

(This is normally the average annual rent including VAT. If you have linked transactions, it will normally be the total of all average annual rents in relation to all the linked transactions. Other rules apply where different amounts of rent are payable for different parts of the term)

Section 8 - About the Calculation - Net Present Value (NPV)

Please tell us about the Net Present Value (NPV)

*Net Present Value (NPV)

(This is the amount on which tax is calculated)

About the Calculation - Leases

*LBTT liability on rent

*LBTT liability on premium

*Total LBTT reliefs claimed

(This is the total amount of LBTT reliefs claimed)

The final tax amount should be rounded down to the nearest pound - ignore the pence

*Total tax payable

(This is the total liability after any reliefs are deducted)

Section 9 - DECLARATION

Please confirm one of the following declarations

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

☐

*I, the tenant(s), declare that this return is, to the best of my/our knowledge, correct and complete.'

OR

☐

*I, the 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

DATA PROTECTION

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