

# Land and Buildings Transaction Tax

## RS-0003 Additional Details Form



### Your LBTT return and additional details

#### 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](http://www.revenue.scot).
- This form may be used to provide additional details in relation to both a RS-0001 Conveyance or Transfer Return or an RS-0002 Lease Return.
- You must use black ink to complete this return form and write in BLOCK CAPITALS.
- Some sections within this form 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.
- Sections available:

Pages	Return section	Section Title
2 to 5	2 & 3	Private Individuals and Representatives
6 to 11	4 & 5	Incorporated and other bodies
12	6	Properties
13	7	Leases

- Errors should be struck through and rewritten, do not use correction fluid.
- Where this form has been completed, it forms part of your tax return.
- Once you have completed this form 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 must be sent with an accompanying return, and a 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 2 - About the Buyer/Tenant - Private Individuals and Representatives

### Additional Buyer/Tenant +1 - Please tell us about the buyer/tenant within this transaction

\*First name

\*Last name

\*Address

\*Town

County

Postcode

Country

Telephone number

Email address

National insurance number, if they have one

*(If the buyer/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 buyer/tenant connected to the seller/landlord?

YES

NO

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

YES

NO

*(If this buyer/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 Buyer/Tenant - Private Individuals and Representatives

### Additional Buyer/Tenant +2 - Please tell us about the buyer/tenant within this transaction

\*First name

\*Last name

\*Address

\*Town

County

Postcode

Country

Telephone number

Email address

National insurance number, if they have one

*(If the buyer/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 buyer/tenant connected to the seller/landlord?

YES

NO

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

YES

NO

*(If this buyer/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 Buyer/Tenant - Private Individuals and Representatives - Contact details

If we have to contact the buyer/tenant in relation to this return, please help us know which address to

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

YES

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?

YES

NO

*If you have answered 'NO' to both of the questions above, please provide the future contact details for each buyer/tenant in relation to this transaction below:*

### Contact address for buyer/tenant +1 (if applicable)

\*Address

\*Town

County

Postcode

Country

### Contact address for buyer/tenant +2 (if applicable)

\*Address

\*Town

County

Postcode

Country

## Section 3 - About the Seller/Landlord - Private Individuals and Representatives

Please tell us about an additional seller/landlord in this transaction

### Contact address for additional seller/landlord +1

\*First name

\*Last name

\*Address

\*Town

County

Postcode

Country

### Contact address for additional seller/landlord +2

\*First name

\*Last name

\*Address

\*Town

County

Postcode

Country

## Section 4 - About the Buyer/Tenant - Incorporated and other bodies

### Additional Buyer/Tenant +1 - Please tell us about an additional buyer/tenant within this transaction

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

\*Companies House registration number

*If the buyer/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 buyer/tenant address

\*Company or organisation name

\*Address

\*Town

County

Postcode

Country

\*Is this buyer/tenant connected to the seller/landlord?

YES

NO

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

YES

NO

*(If this buyer/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 Buyer/Tenant - Incorporated and other bodies (Non–UK Registered Org)****Additional Buyer/Tenant +1 - Please tell us about the organisation's non-UK registration address****If the buyer/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 Buyer/Tenant - Incorporated and other bodies (Contact details)****Additional Buyer/Tenant +1 - Please tell us the person within the organisation who can be contacted**

\*First name

\*Last name

\*Job title or position

\*Address

\*Town

County

Postcode

Country

Telephone number

Email address

## About the Buyer/Tenant - Incorporated and other bodies

### Additional Buyer/Tenant +2 - Please tell us about an additional buyer/tenant within this transaction

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

\*Companies House registration number

*If the buyer/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 buyer/tenant address

\*Company or organisation name

\*Address

\*Town

County

Postcode

Country

\*Is this buyer/tenant connected to the seller/landlord?

YES

NO

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

YES

NO

*(If this buyer/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 Buyer/Tenant - Incorporated and other bodies (Non–UK Registered Org)****Additional Buyer/Tenant +2 - Please tell us about the organisation's non-UK registration address****If the buyer/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 Buyer/Tenant - Incorporated and other bodies (Contact details)****Additional Buyer/Tenant +2 - Please tell us the person within the organisation who can be contacted**

\*First name

\*Last name

\*Job title or position

\*Address

\*Town

County

Postcode

Country

Telephone number

Email address

## Section 5 - About the Seller/Landlord - Incorporated and other bodies

### Additional Seller/Landlord +1 - Please tell us about an additional seller/landlord in this transaction

#### If the seller/landlord is registered with Companies House, please tell us the registration number

\*Companies House registration number

*If the seller/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 seller/landlord address

\*Company or

\*Address

\*Town

County

Postcode

Country

## About the Seller/Landlord - Incorporated and other bodies

### Additional Seller/Landlord +2 - Please tell us about an additional seller/landlord in this transaction

#### If the seller/landlord is registered with Companies House, please tell us the registration number

\*Companies House registration number

*If the seller/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 seller/landlord address

\*Company or

\*Address

\*Town

County

Postcode

Country

## Section 6 - About the Property - Additional +1

Please tell us about the additional property +1 in this transaction

\*Address

\*Town

County

Postcode

Local authority name

Title number

*(include prefix and number)*

Parent title number

*(include prefix and number)*

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

YES

NO

## About the Property - Additional +2

Please tell us about the additional property +2 in this transaction

\*Address

\*Town

County

Postcode

Local authority name

Title number

*(include prefix and number)*

Parent title number

*(include prefix and number)*

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

YES

NO

**Section 7 - About the Transaction - Lease values**

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

*Please provide the annual rent (including VAT) for each year of the lease in the boxes below.*

<b>Year</b>	<b>Amount</b>	<b>Year</b>	<b>Amount</b>
<input type="text"/>	£ <input type="text"/>	<input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	<input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	<input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	<input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	<input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	<input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	<input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	<input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	<input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	<input type="text"/>	£ <input type="text"/>

## DECLARATION

Please confirm one of the following declarations

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

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

OR

\*I, the agent of the buyer(s)/tenant(s), having been authorised to complete this return on behalf of the buyer(s)/tenant(s):

- (a) certify that the buyer(s)/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 BUYER/TENANT 1 OR AGENT

SIGNATURE OF BUYER/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](http://www.revenue.scot/legal-notice)