

Land and Buildings Transaction Tax RS-0004 Lease Review Return (including Assignment and Termination)



Your LBTT lease review 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
DX557003, Edinburgh**

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).

Return submission reason

Please tell us about the reason for submitting this return

*Are you submitting this return for a three yearly review, assignment or termination of a lease?

Three yearly review

Assignment

Termination

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 current 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 number

Email address

National insurance number, if they have one

(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 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 current Tenant - Private Individuals and Representatives

Tenant 2 - Please tell us about any additional tenants in this transaction.

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

*First name

*Last name

*Address

*Town

County

Postcode

Country

Telephone number

Email address

National insurance number, if they have one

(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 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 current Tenant - Private Individuals and Representatives - Contact details

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

*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?

YES

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?

YES

NO

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

Future contact address for tenant 1 (if applicable)

(Complete this section if the contact address for this tenant will be different in the future)

*Address

*Town

County

Postcode

Country

Future contact address for tenant 2 (if applicable)

(Complete this section if the contact address for this tenant will be different in the future)

*Address

*Town

County

Postcode

Country

Section 3 - Assignment of a lease - Private Individuals and Representatives

Please tell us about the assignment of a lease

Please tell us about the original return reference for the lease

*Original Return reference

Now please tell us about the new tenants in the area below:

Please tell us about the new tenant

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

*First name

*Last name

*Address

*Town

County

Postcode

Country

Telephone number

Email address

*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 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 a non-UK registered organisation, 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 - Assignment or termination of a lease - Incorporated and other bodies

Please tell us about the assignment of a lease

Please tell us about the original return reference for the lease

*Original Return reference

Now please tell us about the new tenants in the area below:

Please tell us about the new tenant

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

*Company or
organisation name

*Address

*Town

County

Postcode

Country

Telephone number

Email address

*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 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

*Town

County

Postcode

Local authority name

Title number

(include prefix and number)

Parent title number

(include prefix and number)

Section 7 - 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 - 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?

£

*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 | <input type="text"/> | Year 7 | <input type="text"/> | Year 12 | <input type="text"/> |
| Year 3 | <input type="text"/> | Year 8 | <input type="text"/> | Year 13 | <input type="text"/> |
| Year 4 | <input type="text"/> | Year 9 | <input type="text"/> | Year 14 | <input type="text"/> |
| Year 5 | <input type="text"/> | Year 10 | <input type="text"/> | Year 15 | <input type="text"/> |
| Year 6 | <input type="text"/> | Year 11 | <input type="text"/> | Year 16 | <input type="text"/> |

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)

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 tax payable

(This is the total liability)

Amount already paid

(Tax already paid for previous returns related to this lease agreement)

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

*Total tax payable

(If additional tax is due, please ensure a cheque for the full amount is enclosed. If a repayment is due, please fill in the repayment section of this form)

Section 9 - Repayment

Please tell us about any repayment of tax you are claiming

*How much are you claiming for repayment?

£

Please tell us about the bank or building society details to be used for the repayment

Name of the account holder

Account number

Sort code

Name of bank/building society

Agent's Repayment Statement

If you are an agent acting on behalf of the tenant(s) please confirm the following declaration

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

*I, the agent for the tenant(s), confirm that the tenant(s) has/have authorised repayment to the above account.

Section 10 - 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-notices