Repayment of Additional Dwelling Supplement (ADS)
‘How to’ Guidance for Taxpayers
June 2020

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For help and support please:
• Visit the Revenue Scotland website – www.revenue.scot
• Telephone the Support Desk: 03000 200 310
• Email: lbtt@revenue.scot
1. **Introduction**

Claims for repayment of Additional Dwelling Supplement (ADS) can be made directly by Taxpayers using the new online repayment claims process.

Step by step instructions on completing the online claims process follow below. Further information on the online claims process is available on the Revenue Scotland website.

Agents making claims for repayment of ADS on behalf of Taxpayers should either amend the original LBTT return in SETS or else complete an online repayment claim form and email back to Revenue Scotland. Full details of the process for Agents is available on the Revenue Scotland website.

**Information for Taxpayers on completing the online claims process**

To access the new online claims process, either:

1. Follow the link to ‘Taxpayer access to online portal’ from the Revenue Scotland homepage, or
2. Type the web address of the portal into your browser - https://portal.revenue.scot/rslive/

**Index Page**

From the Index Page, select ‘Repayment request’
This takes you to the landing page from which you can make a claim for repayment of ADS.
The landing page gives information on the Additional Dwelling Supplement (ADS), the eligibility to claim a repayment and when repayment claims are paid.

Please note:
New legislation introduced in May 2020 provides an extension to the time period for selling a previous main residence so that ADS can be reclaimed from 18 months to 36 months, where the ‘effective date’ of the purchase of the new residence was between 24 September 2018 and 24 March 2020. See more information on our website: https://www.revenue.scot/news/covid-19/ads-repayment-claims

Click ‘Continue’ to proceed.
3. Eligibility Checker

The eligibility checker states the four criteria which must be met in order to make a claim for repayment.
Follow the link on this screen for more information, including worked examples, on the Revenue Scotland website.

Please note:
New legislation introduced in May 2020 provides an extension to the time period for selling a previous main residence so that ADS can be reclaimed from 18 months to 36 months, where the ‘effective date’ of the purchase of the new residence was between 24 September 2018 and 24 March 2020. See more information on the Revenue Scotland website:

Click ‘Continue’ to proceed.
4. **Before you start**

This screen gives details on what information you will need to have available in order to complete the online process.

**Please note:**
The online process should take about 5-10 minutes to complete and must be completed in one session – it is not possible to save a draft and return to it later.

If more than one buyer was involved in the new property purchase, all buyers should be present when completing this process.

Click ‘Start now’ once you have all the required information and are ready to complete the online process.
Enter the tax return reference number of your new property purchase. This should start with the letters ‘RS’. The solicitor who dealt with your new property purchase will have this information.

Click ‘Continue’ to proceed.
6. Your previous main residence

Enter the postcode of the previous main residence that has been sold. Click ‘Find Address’ to select the actual address from the postcode lookup. You can enter the address manually if you don’t know the postcode.

Click ‘Continue’ to proceed.
7. **Date of sale of previous main residence**

Enter the date of sale or disposal of the previous main residence. Enter the date directly or use the calendar tool.

Click ‘Continue’ to proceed.
8. Evidence to support your claim

If your claim is being made more than 12 months from the filing date of your original return (i.e. more than 12 months after the date on which you bought your new property on which ADS was paid), you will need to provide proof of sale of the previous property and evidence that all buyers occupied it as their only or main residence.

Evidence of proof of sale includes:
- Copy of disposition of sale
• Copy of Land Registration documents
• A letter from your solicitor that clearly states the date of sale

Evidence that this property was occupied by all buyers as their main residence includes:
• Copy of a Council Tax bill
• Copy of a utilities bill
• Copy of bank statement

Two pieces of evidence need to be uploaded in order to proceed with your claim – one for each section. Click ‘Choose File’ for each section to select files from your desktop. Once both documents are attached, click ‘Upload documents’ to proceed.
9. Claim amount

Use the radio buttons to confirm Yes or No to claiming the full repayment of ADS.
- Yes to claim a full repayment
- No to claim a partial repayment

If your new purchase involved more than one property you are only eligible to claim a partial repayment of ADS.

If claiming a partial repayment, enter the amount you wish to reclaim, as below:
Click ‘Continue’ to proceed.
10. Your details

Enter the details of the person making the claim. This must be the buyer of the new property. First name and Last name are required. The telephone number and email address are optional.

Please note:
Giving a telephone number allows Revenue Scotland to contact you in case of any queries. Giving an email address allows Revenue Scotland to send you email confirmation of your claim.

If repayment of ADS is being claimed on sale of a previous main residence owned by more than one buyer, contact details of all joint owners should be entered separately, as below:
Your details (buyer 1 of 2)

Please provide details of the person making this claim. This must be a buyer of the new property.

First name

Last name

Telephone number (optional)
To contact you in case we have any queries about this application

Email address (optional)
We'll use this to send you an email confirmation

Continue
Click ‘Continue’ to proceed.
11. Your address

Enter the postcode of your correspondence address for this claim. Click ‘Find Address’ to select the actual address from the postcode lookup. You can enter the address manually if you don’t know the postcode.

Please note:
If repayment of ADS is being claimed on sale of a previous main residence owned by more than one buyer, address details of all joint owners need to be entered, as below:
If the correspondence address of the second buyer is the same as the first buyer, select ‘Yes’.
If the second buyer’s address is different select ‘No’, enter the postcode and click ‘Find Address’ to select the address from the postcode lookup.
You can enter the address manually if you don’t know the postcode.
Click ‘Continue’ to proceed.
Enter the bank details of where repayment should be made.

Please note:
Payment can only be made to one bank account belonging to a named buyer.

Click ‘Continue’ to proceed.
In order to submit a claim for repayment of ADS you must declare that the claim is correct and complete and confirm that you are eligible for the repayment claimed.

If there is more than one buyer, each person must complete an individual Declaration, as below:
Tick the box (or boxes) to complete the Declaration.

Click ‘Continue’ to proceed.
When all information has been entered and the Declaration(s) completed, this final screen confirms that the repayment claim has been sent to Revenue Scotland.

Please take note of the Claim reference and date of submission.

If you have provided an email address, confirmation will now also be sent to this address.

Follow the links on the page to:
1. Print a copy of this confirmation screen, or
2. Download a copy of this claim to your device
3. Contact Us information on the Revenue Scotland website
4. Upload any additional documents or details to support your claim, if required
15. **Additional documents**

If your claim is being made more than 12 months from the filing date of your original return (i.e. more than 12 months after the date on which you bought your new property on which ADS was paid), you will need to provide proof of sale of your previous property.

Evidence that can be accepted includes:

- Copy of disposition of sale
- Copy of Land Registration documents
- A letter from your solicitor that clearly states the date of sale
- Proof that this property was occupied by all buyers as their main residence at any time in the 18 month period prior to the effective date of the purchase of your new property (i.e. the 18 month period ends on the date you bought your new main residence) is also required to be sent with your completed claim.

Evidence that can be accepted includes:

- Copy of a council tax bill
- Copy of a utilities bill
- Copy of bank statement

Any additional documents should be included as part of your claim; click ‘Choose File’ from the Additional Documents section to select files from your desktop; click ‘Upload document’ to attach to your claim, as below:
Your request has been sent to Revenue Scotland

Claim reference: CMSL
Submission date: 07 June 2020

If you have provided an email address, a confirmation will be sent to this address.

Print confirmation details

Download a copy of your claim

What happens next?

We aim to process claims within 10 working days. If you have any queries, please contact us (opens in a new window).

Additional documents

Please provide any further documents to support your claim if required.

Choose File: No file chosen

Upload document

File uploaded
Remove file