

**Land and Buildings Transaction Tax (LBTT)  
Three-Year Lease Return Due**



Revenue Scotland  
PO Box 24068  
EH6 9BR  
[www.revenue.scot](http://www.revenue.scot)

Telephone: 03000 200 310  
Email: [LBTT@revenue.scot](mailto:LBTT@revenue.scot)

Dear Sir/Madam

**Reminder: Your Land and Buildings Transaction Tax (LBTT) return is due by «due\_date»**

Leases that have been subject to LBTT must be reviewed every three years from the effective date and a further return submitted to Revenue Scotland to reflect the actual rent paid. This is a reminder that you are required to make a further LBTT return for your lease of the property detailed below:

Transaction reference:

Property address:

Tenant:

Effective date:

Tax declared on previous return:

**What to do next**

Your further LBTT return must be completed no later than «due\_date». You or your agent or solicitor can do this online at:

**[www.revenue.scot/leases](http://www.revenue.scot/leases)**

Payment of any additional tax must be made at the same time as the LBTT return is submitted and before the due date.

**It is your responsibility to submit this return and recalculate the tax.** Depending on the tax calculated, you may need to pay additional tax, there may be no change to the tax due, or you could be able to claim a repayment.

For further information go to: [www.revenue.scot/leases](http://www.revenue.scot/leases)

## Land and Buildings Transaction Tax (LBTT) Three-Year Lease Return Due



Please note that a return **must** be completed even if there have been no changes to the lease. This return **must** also be completed even if you have no tax to pay.

If there are multiple tenants of the lease, details of all tenants should be provided on the further LBTT return. We have written to the other tenant(s) detailed in the original transaction and you may wish to discuss arrangements for making the return with them.

### **Penalties for late returns**

If your further return is late, you will be liable for an initial £100 late filing penalty.

If your further return is more than three months late, £10 daily penalties will be charged for every day it remains outstanding for a maximum of 90 days.

There are other penalties which apply to LBTT, including where payment of tax is not made on time. Further information on the penalties and interest we may charge can be found at [www.revenue.scot/penalties](http://www.revenue.scot/penalties) and [www.revenue.scot/interest](http://www.revenue.scot/interest).

If you think that you do not need to complete this return, please contact us and tell us why.

A copy of this letter has not been sent to the agent or solicitor who acted on your behalf during the submission of the original LBTT return. If you currently have an agent or solicitor and you would like them to contact us on your behalf, please speak with them and share a copy of this letter.

If you have any questions or require assistance, then please do not hesitate to contact us.

Yours faithfully

Revenue Scotland

[www.revenue.scot/leases](http://www.revenue.scot/leases)