## Land and Buildings Transaction Tax Lease Review Return – Additional Details Upon Assignation



## Your LBTT Lease Review Return

Guidance notes can be found on our website www.revenue.scot/leases, these will help you to complete this return form accurately.

- You must use black ink to complete this return form and write in BLOCK CAPITALS.
- If you make a mistake on this return form, please do not use correction fluid. Cross out the error and rewrite.
- If a question does not apply to you, leave the answer field blank.
- This form should be completed where an LBTT lease review return is being submitted upon assignation of a lease and it must accompany an LBTT lease review return form. Once completed this form will constitute part of the tax return.
- Once you have completed this return form, please check that all information is correct and that the LBTT lease review return form has been completed.

For any further advice and assistance, please see the FAQs on our website, or alternatively contact Revenue Scotland on 03000 200 310 (Monday to Friday 9.00 – 16.00. Please note that lines will be closed from 9.00 – 10.00 every Thursday for staff training).

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