

# LBTT Forum 8 November 2018 Tax Operations Supplementary Handout

### **Effective date**

Please ensure that the effective and relevant dates are correct before submitting a return. Penalties may be applied if mistakes have been made. Errors can be amended by using the SETS portal and supplying supporting evidence. Penalties applied due to incorrect information being submitted can be cancelled following amendment with supporting evidence, meaning you will not need to request a review.

Guidance regarding effective dates for a land transaction can be found at LBTT1004.

Guidance regarding effective / relevant dates for lease transactions can be found at LBTT6002.

#### **Payment Details**

Please ensure payment is made along with submission of the return to the correct Revenue Scotland account, remembering to include the 'RS' reference number.

The buyer is responsible for paying any tax due at the same time as the LBTT return is submitted. Guidance regarding payment can be found at <u>LBTT4005</u>.

Payment details: Account Name – Revenue Scotland Sort code - 60 – 70 – 80

Account Number - 10019456

Please see Revenue Scotland's 'How to' guidance for full details.

Guidance regarding 'Arrangements Satisfactory' can be found at <u>LBTT4008</u>, including situations where these arrangements may be withdrawn.

## **Debt Enforcement**

Full guidance regarding Revenue Scotland's debt procedures can be found at RSTP5001.

Please remember we will be contacting the taxpayer (your client) a lot sooner than previously, potentially within one month of the debt arising.

#### **Contact Us**

Our Support Desk (Tel: 0300 020 0310) is available to provide assistance with:

- Issues signing into your account or completing registration;
- Basic enquiries relating to completion or amendment of your LBTT return.

The Support Desk is open Monday to Friday 9.00 - 16.00 (Please note that lines are closed 09.00 - 10.00 every Thursday for staff training).

You can also write to us at:

Revenue Scotland, PO BOX 24068, Victoria Quay, Edinburgh, EH6 9BR