

# Land and Buildings Transaction Tax Return



## Your LBTT Return

Guidance notes can be found on our website [www.revenue.scot](http://www.revenue.scot), these will help you to complete this return 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
- The final tax amount should be rounded down to the nearest pound – Ignore the pence
- If you require additional space for further buyers, sellers or properties; please complete an 'Additional Details' form which can be found at [www.revenue.scot](http://www.revenue.scot)
- Once you have completed this return form, please check that all information is correct and complete before signing the declaration– any omissions may lead to the form being returned to you. In addition, any omission, error or inaccuracy in this return form may render you liable to a penalty
- This return form must be sent with an accompanying cheque for the amount of tax you have calculated is due made payable to 'Revenue Scotland', to: Registers of Scotland, Meadowbank House, 153 London Road, Edinburgh, EH8 7AU (DX555401, Edinburgh 15; LP65, Edinburgh 5); or Registers of Scotland, Hanover House, 24 Douglas Street, Glasgow, G2 7NQ (DX501749, Glasgow 9; LP70, Glasgow 5).

For any further advice and assistance, please see the FAQs on our website, or alternatively contact Revenue Scotland on 0300 020 0310 (Monday to Friday 9.00 – 16.00).

## About the Transaction

Description of transaction

Conveyance or transfer  Lease

Is this transaction pursuant to a previous option agreement?

Put 'X' in one box  
 YES  NO

Type of property

Residential  Non-residential

Does this transaction include any element of exchange or part exchange?

Put 'X' in one box  
 YES  NO

Effective date

/   /

Is this transaction linked to any others?

Put 'X' in one box  
 YES  NO

Relevant date

/   /

Is this transaction included in a package with transactions elsewhere in the UK, but outside of Scotland?

Put 'X' in one box  
 YES  NO

Date of contract or conclusion of missives

/   /

## About the Buyer – Private Individuals and Representatives

Title Mr  Miss  Mrs  Ms

Dr  Other

Buyer surname

Buyer first name(s)

Telephone number

National Insurance Number, where applicable

Are the buyer and seller connected?

*Put 'X' in one box*

YES  NO

If buyer (1) has no UK reference, give a reference from the country in which buyer (1) is based

Country where ID was issued

Is the buyer acting as a private individual?

*Put 'X' in one box*

YES  NO

Is the buyer acting as a trustee?

*Put 'X' in one box*

YES  NO

Is the buyer acting as representative partner?

*Put 'X' in one box*

YES  NO

Name of partnership or trust

Address

Postcode

Country

## About the Buyer – Incorporated Bodies

Legal name

Trading name (if different)

Company number

Charity number

Governing Law / Jurisdiction

Is the buyer acting as a trustee?

*Put 'X' in one box*

YES  NO

Are the buyer and seller connected?

*Put 'X' in one box*

YES  NO

Address

Postcode

Country

## About the Buyer – Private Individuals and Representatives

### Additional Buyer

Title Mr  Miss  Mrs  Ms

Dr  Other

Buyer surname

Buyer first name(s)

Telephone number

Are the buyer and seller connected?

*Put 'X' in one box*

YES  NO

Address

Postcode

Country

## About the Buyer – Incorporated Bodies

### Additional Buyer

Legal name

Trading name (if different)

Company number

Charity number

Governing Law / Jurisdiction

Is the buyer acting as a trustee?

*Put 'X' in one box*

YES  NO

Are the buyer and seller connected?

*Put 'X' in one box*

YES  NO

Address

Postcode

Country

## About the Buyer's Agent

Agent name

Address

Postcode

Country

Agent DX number & exchange

Agent telephone number

Agent email

Agent reference

I, agent for the buyer(s), confirm that I have authority to deal with all matters relating to this transaction on behalf of my client(s)

Put 'X' in one box

YES  NO

## About the Seller – Private Individuals and Representatives

Title Mr  Miss  Mrs  Ms

Dr  Other

Seller surname

Seller first name(s)

Address

Postcode

Country

## About the Seller – Incorporated Bodies

Business name

Trading name (if different)

Company number

Charity number

Governing Law / Jurisdiction

Address

Postcode

Country

## About the Seller – Private Individuals and Representatives

### Additional Seller

Title Mr  Miss  Mrs  Ms

Dr  Other

Seller surname

Seller first name(s)

Address

Postcode

Country

## About the Seller – Incorporated Bodies

### Additional Seller

Business name

Trading name (if different)

Company number

Charity number

Governing Law / Jurisdiction

Address

Postcode

Country

## About the Seller's Agent

Agent name

Address

Postcode

Country

Agent DX number & exchange

Agent telephone number

Agent email

## About the Property

Local authority number

(Enter the code from the guidance notes)

Address

Postcode

Title number

Parent title number

## About the Conveyance or Transfer

Is this transaction part of the sale of business?

Put 'X' in one box

YES  NO

If this transaction is part of the sale of business, please say if the sale includes any of the following:

Stock  Goodwill  Moveables  Other

What is the total consideration in money or money's worth, including any VAT actually payable for the transaction notified?

£

If the total consideration for the transaction includes VAT please state the amount

£

Enter the total amount of consideration relating to the non-chargeable assets

£

Remaining chargeable consideration

£

Total consideration or value in money or money's worth, including VAT paid for all of the linked transactions

£

## About the Lease

Start date as specified in the lease

/   /

End date as specified in the lease

/   /

Typical annual rent of lease, including VAT where applicable

£

Total premium (grassum) payable

£

Relevant rental figure

£

Net present value upon which tax on rent is calculated

£

Total amount of tax due – premium (grassum)

£

Total amount of tax due – NPV

£

## About the Calculation

Are you claiming relief?

Put 'X' in one box

YES  NO

Is any part of the consideration contingent or dependent on uncertain future events?

Put 'X' in one box

YES  NO

Type of relief

Amount of relief

Type of relief

Amount of relief

(Select code of relief from the guidance)

Have you agreed with Revenue Scotland you will pay on a deferred basis?

Put 'X' in one box

YES  NO

If you answered 'Yes', enter the deferral reference provided by Revenue Scotland

**Total amount of tax due for this transaction**

£

## DECLARATION

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

*'I, the buyer, declare that this return is, to the best of my knowledge, correct and complete.'*

OR

*'I, the agent of the buyer(s), having been authorised to complete this return on behalf of the buyer(s):*

*(a) certify that the buyer(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 BUYER 1

SIGNATURE OF BUYER 2

PRINT NAME

PRINT NAME

DATE

DATE

Data Protection Act 1998

Revenue Scotland collects personal data in order to collect and manage the taxes for which it is responsible and 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 them. 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 at our website: [www.revenue.scot](http://www.revenue.scot)