

Land and Buildings Transaction Tax RS-0001 Conveyance or Transfer Return



Your LBTT conveyance or transfer return

Amending a previous return

If you are using this form to amend a previous return or it relates to a previous land transaction return, please tell us the Return Reference number we provided at the time:

Return reference

Filling out this form

- Guidance notes to help accurate completion are available on our website www.revenue.scot.
- You must use black ink to complete this return form and write in BLOCK CAPITALS.
- Some sections within this return may not be applicable to your transaction, these do not need to be completed. However, for sections applicable to your return, all questions with an asterisk must be answered - omissions may lead to the form being rejected.
- Errors should be struck through and rewritten, do not use correction fluid.
- If additional space is required for further buyers, sellers or properties; complete an RS-0003 Additional Details form available at www.revenue.scot/lbttforms. Where this form is completed, it forms part of the tax return.
- Once you have completed this return and any accompanying forms, please check that all information is correct and complete before signing the declaration. Any omission, error or inaccuracy in this return form may render you liable to financial penalties and/or prosecution.

Submitting this form and paying your tax

This form, and any copies of RS-0003 Additional Details used, must be sent with an accompanying cheque for the amount of tax you have calculated is due made payable to 'Revenue Scotland', to:

Taxpayer submission address:

**Revenue Scotland
PO BOX 24068
Edinburgh
EH6 9BR**

DX Address (Agent use only)

**Revenue Scotland
DX557003
Edinburgh 20**

Further help

For any further assistance, please see the guidance on our website, or alternatively contact Revenue Scotland on 0300 020 0310. The support desk is available 09:00–16:00, Monday–Friday (from 10:00 on Thursdays).

Section 1 - About the person dealing with this transaction

Please provide your details

*Are you representing yourself (no agent), an individual agent or an organisation?

☐

No agent

☐

Agent (Individual)

☐

Agent (Organisation)

If you have chosen 'No agent' and are acting on your own behalf, please go to page 3 of this form.

*Agent or organisation
name

*If Agent (Individual)
above, please give first
name and surname.*

*Address

*Town

County

Postcode

Country

*Telephone number

*Email address

DX number

If you would like to record your own reference for this transaction, provide it here:

Agent reference

Authority to Act Statement

*I, the 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)

YES

☐

NO

☐

Section 2 - About the Buyer - Private individuals and representatives

Buyer 1 - Please tell us about the buyer within this transaction

*First name

National insurance number

*Last name

*Address

(If the buyer has no National Insurance Number, please provide a Passport, Drivers Licence, ID card or other Registration reference number)

Passport

☐

Driving Licence

☐

ID card

☐

Registration reference

☐

Number

*Town

County/

Postcode

Country

Telephone

Email address

Country of issue

Which address would this buyer like us to use for correspondence about this transaction?

the above address?

☐

or, the new property address?

☐

or, another address?

☐

(please provide other address below)

*Address

*Is this buyer connected to the landlord?

YES

☐

NO

☐

*Is this buyer acting as a trustee or representative partner for tax purposes?

YES

☐

NO

☐

(If this buyer is acting as a trustee or representative partner, please tell us about that trust or partnership in section 4 of this form.)

*Town

County/Province

Postcode

Country

About the Buyer - Private individuals and representatives

Buyer 2 - Please tell us about any additional buyers in this transaction

(You can add further buyers using the RS-0003 Additional details form available on our website)

*First name

National insurance number

*Last name

*Address

(If the buyer has no National Insurance Number, please provide a Passport, Drivers Licence, ID card or other Registration reference number)

Passport

☐

Driving Licence

☐

ID card

☐

Registration reference

☐

*Town

County/

Postcode

Country

Number

Telephone

Country of issue

Email address

Which address would this buyer like us to use for correspondence about this transaction?

the above address?

☐

or, the new property address?

☐

or, another address?

☐

(please provide other address below)

*Address

*Is this buyer connected to the landlord?

YES ☐

NO ☐

*Is this buyer acting as a trustee or representative partner for tax purposes?

YES ☐

NO ☐

(If this buyer is acting as a trustee or representative partner, please tell us about that trust or partnership in section 4 of this form.)

*Town

County/Province

Postcode

Country

Section 3 - About the Seller - Private individuals and representatives

Please tell us about the seller(s) in this transaction

Contact address for seller 1

*First name

*Last name

*Address

*Town

County

Postcode

Country

Contact address for seller 2 (if applicable)

*First name

*Last name

*Address

*Town

County

Postcode

Country

You have now completed the buyer and seller sections for private individuals, please go to section 6 of this form.

Section 4 - About the Buyer - Incorporated and other bodies

Buyer 1 - Please tell us about the buyer within this transaction

If the buyer is registered with Companies House, please tell us the registration number

*Companies House registration number

If the buyer is not registered with Companies House, please tell us what type of organisation it is and a registration number and which law it is governed by.

☐

Non-UK registered company

☐

Charity

☐

Partnership

☐

Trust

☐

Club

☐

Other

Please specify

*Charity / company or other registration number (where applicable)

*What country's law is the organisation governed by?

Please tell us about the buyer(s) address

*Company or
organisation name

*Address

*Town

County

Postcode

Country

*Is this buyer connected to the seller?

YES

☐

NO

☐

*Is this buyer acting as a trustee or representative partner for tax purposes?

YES

☐

NO

☐

(If this buyer is acting as a trustee or representative partner, please tell us about that trust or partnership using section 4 of this form or RS-0003 Additional details form available on our website)

About the Buyer - Incorporated and other bodies (Non–UK Registered Organisation's)**Buyer 1 - Please tell us about the organisation's non-UK registration address**

If the buyer is not registered with Companies House, but is registered in another legal jurisdiction, please tell us their registered address if different from given previously.

*Address

*Town

County

Postcode

Country

About the Buyer - Incorporated and other bodies (Contact details)**Buyer 1 - Please tell us the person within the organisation who can be contacted about this return**

*First name

*Last name

*Job title or position

*Address

*Town

County

Postcode

Country

Telephone number

Email address

About the Buyer - Incorporated and other bodies

Buyer 2 - Please tell us about any additional buyer(s) within this transaction

(You can add further buyers using the RS-0003 Additional details form available on our website)

If the buyer is registered with Companies House, please tell us the registration number.

*Companies House registration number

If the buyer is not registered with Companies House, please tell us what type of organisation it is and a registration number and which law it is governed by.

☐

Non-UK registered company

☐

Charity

☐

Partnership

☐

Trust

☐

Club

☐

Other

Please specify

*Charity / company or other registration number (where applicable)

*What country's law is the organisation governed by?

Please tell us about the buyer(s) address

*Company or
organisation name

*Address

*Town

County

Postcode

Country

*Is this buyer connected to the seller?

YES

☐

NO

☐

*Is this buyer acting as a trustee or representative partner for tax purposes?

YES

☐

NO

☐

(If this buyer is acting as a trustee or representative partner, please tell us about that trust or partnership using section 4 of this form or RS-0003 Additional details form available on our website)

About the Buyer - Incorporated and other bodies (Non–UK Registered Organisation's)**Buyer 2 - Please tell us about the organisation's non-UK registration address**

If the buyer is not registered with Companies House, but is registered in another legal jurisdiction, please tell us their registered address if different from given previously.

*Address

*Town

County

Postcode

Country

About the Buyer - Incorporated and other bodies (Contact details)**Buyer 2 - Please tell us the person within the organisation who can be contacted about this return**

*First name

*Last name

*Job title or position

*Address

*Town

County

Postcode

Country

Telephone number

Email address

Section 5 - About the Seller - Incorporated and other bodies

Seller 1 - Please tell us about the seller(s) within this transaction

If the seller is registered with Companies House, please tell us the registration number

*Companies House registration number

If the seller is not registered with Companies House, please tell us what type of organisation it is and a registration number and which law it is governed by.

☐

Non-UK registered company

☐

Charity

☐

Partnership

☐

Trust

☐

Club

☐

Other

Please specify

*Charity / company or other registration number (where applicable)

*What country's law is the organisation governed by?

Please tell us about the seller(s) address

*Company or
organisation name

*Address

*Town

County

Postcode

Country

About the Seller - Incorporated and other bodies

Seller 2 - Please tell us about any additional seller(s) in this transaction

(You can add further sellers using the RS-0003 Additional details form available on our website)

If the seller is registered with Companies House, please tell us the registration number

*Companies House registration number

If the seller is not registered with Companies House, please tell us what type of organisation it is and a registration number and which law it is governed by.

☐

Non-UK registered company

☐

Charity

☐

Partnership

☐

Trust

☐

Club

☐

Other

Please specify

*Charity / company or other registration number (where applicable)

*What country's law is the organisation governed by?

Please tell us about the seller(s) address

*Company or
organisation name

*Address

*Town

County

Postcode

Country

Section 6 - About the Property

Please tell us about the property in this transaction

(You can add further properties using the RS-0003 Additional details form available on our website)

*Address

*Town

County

Postcode

Local authority name

Title number

(include prefix and number)

Parent title number

(include prefix and number)

Section 7 - About Additional Dwelling Supplement (ADS) - Conveyance or transfer

Please tell us if Additional Dwelling Supplement applies to this transaction?

*Does Additional Dwelling Supplement (ADS) apply to this transaction?

YES

☐

NO

☐

If you have chosen 'NO', please go to section 8 of this form.

*Total consideration liable to ADS

£

(The ADS consideration is usually the same as the purchase price.)

*Is the buyer replacing their only or main residence?

YES

☐

NO

☐

If 'YES' please answer the following question:

*Amount of ADS liability from (new) only or main residence

£

(This is the price of the (new) only or main residence).

*Does the buyer still own their previous only or main residence and intend to sell this within 18 months?

YES

☐

NO

☐

If 'YES' please include the address of the previous only or main residence that will be sold (page 14).

About Additional Dwelling Supplement (ADS) - Only or main residence

Please tell us the address of the previous only or main residence that will be sold

*Address

*Town

County

Postcode

Country

About Additional Dwelling Supplement (ADS) - Reliefs

Please tell us if you wish to claim relief on the Additional Dwelling Supplement consideration

*Is relief being claimed from the ADS consideration?

YES

☐

NO

☐

If 'YES' please tell us the relief(s) claimed and the amounts below:

Type of relief

Amount

ADS - Family units

£

ADS - Relief for 6 or more dwellings

£

Section 8 - About the Transaction

Please tell us about the transaction

*What is the property type for this transaction?

☐

Residential

☐

Non-residential

About the Transaction - Dates

Please tell us about the dates relating to the transaction

*Effective date of transaction

*Relevant date

Date of contract or conclusion of missives

About the Transaction - Other

Please tell us about any other elements relating to this transaction

*Is the transaction related to a previous option agreement?

YES

☐

NO

☐

*Does the transaction include any element of exchange or part exchange?

YES

☐

NO

☐

*Is this transaction part of a number of other transactions elsewhere in the UK, but outside Scotland?

YES

☐

NO

☐

About the Transaction - Linked transactions

Please tell us about any linked transactions

*Are there any linked transactions?

YES

☐

NO

☐

If 'YES', please provide the following information for each linked transaction, if additional space is required, you can add further transactions using the RS-0003 Additional details form available on our website.

Transaction 1

Return reference

Return consideration including VAT

£

Transaction 2

Return reference

Return consideration including VAT

£

About the Transaction - Linked transactions cont'd

Please tell us about any linked transactions

Total consideration for all linked transactions including VAT

£

About the Transaction - Sale of a business

Please tell us about the sale of a business

*Is the transaction part of a sale of a business?

YES

☐

NO

☐

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

☐

Stock

☐

Movables

☐

Goodwill

☐

Other

About the Transaction - Reliefs on this transaction

Please tell us if you wish to claim relief(s) on this transaction

*Is relief from tax being claimed for this transaction?

YES

☐

NO

☐

If 'YES' please tell us the relief(s) claimed and the amounts below

Type of relief

Amount

£

£

About the Transaction - Future events

Please tell us if the transaction depends on future events

*Does any or part of your consideration depend on future events, for example planning permission?

YES

☐

NO

☐

If you answered 'YES' have you applied to pay on a deferred basis?

YES

☐

NO

☐

Please provide the deferral reference below:

Revenue Scotland deferral reference

About the Transaction– Values

Please provide the following values

*Total consideration

£

(This is the total consideration for this transaction, including VAT - for example, the price of your purchased property).

*VAT amount (if applicable)

£

(This is the amount of VAT included in the total consideration).

*Non-chargeable consideration

£

(This is the amount that LBTT tax liability does not apply to).

*Total consideration remaining

£

Section 9 - About the Calculation - Conveyance or transfer

Please tell us about the calculated tax

*LBTT calculated

£

(This is the derived LBTT liability from values provided in this form).

*ADS calculated

£

(This is ADS liability).

*Total liability

£

(This is the total liability before the reliefs are deducted).

*Total LBTT reliefs claimed

£

(This is the total amount of LBTT reliefs claimed, not including any reliefs on ADS, see below).

*Total ADS reliefs claimed

£

(This is the total amount of ADS reliefs claimed).

The final tax amount should be rounded down to the nearest pound - ignore the pence

*Total tax payable

£

(This is the total liability after any reliefs are deducted)

Section 10 - DECLARATION

Please confirm one of the following declarations

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

☐

*I, the buyer(s), declare that this return is, to the best of my/our 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 OR AGENT

SIGNATURE OF BUYER 2 (IF APPLICABLE)

*PRINT NAME

PRINT NAME

*DATE

DATE

DATA PROTECTION

Revenue Scotland collects personal data to support the collection and management of the devolved taxes for which it is responsible. We may also use information you provide 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 third parties. 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 on our website: www.revenue.scot/legal-notice