

# Land and Buildings Transaction Tax Lease HYfa ]bU]cb Return Form



## Your LBTT Lease HYfa ]bU]cb Return

Please tell us the return reference number of the original lease return:

### Filling out this form

Guidance notes to help accurate completion are available on our website [www.revenue.scot](http://www.revenue.scot)

Some sections within this return form 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.

If additional space is required for further tenants, landlords or properties, complete an *RS-0003 Additional Details* form available at [www.revenue.scot/lbttforms](http://www.revenue.scot/lbttforms). Where this form is completed, it forms part of the tax return.

Once you have completed this return form and any accompanying forms, please check that all information is correct and complete before signing the declaration. Your electronic signature can be provided as a typewritten signature.

Any omission, error or inaccuracy in this return form may render you liable to financial penalties and/or prosecution.

### Submitting this form

This completed form, and any *RS-0003 Additional Details* forms, must be sent by email to Revenue Scotland [lbtt@revenue.scot](mailto:lbtt@revenue.scot)

### Paying your tax

The amount of tax that you have calculated is due must be paid to Revenue Scotland when you submit this return. Payment can be made by BACS or Direct Debit. Further information can be found at <https://www.revenue.scot/land-buildings-transaction-tax/guidance/how-to/pay-lbtt>

### Further help

For any further assistance, please see the guidance on our website, or alternatively contact Revenue Scotland by email [lbtt@revenue.scot](mailto:lbtt@revenue.scot)

## Section 1 - About the Tenant - Private Individuals and Representatives

### Tenant 1 - Please tell us about the tenant within this transaction

\*First name

\*Last name

\*Address

\*Town

County/

Postcode

Country

Telephone

Email address

National insurance number

*(If the tenant 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

Country of issue

Is this tenant's contact address for correspondence about this transaction the same as above?

YES

☐

NO

☐

*(If 'No', please provide contact address below)*

\*Address

\*Town

County/Province

Postcode

Country

\*Is this tenant connected to the landlord?

YES

☐

NO

☐

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

YES

☐

NO

☐

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

## About the Tenant - Private Individuals and Representatives

### Tenant 2 - Please tell us about any additional tenant within this transaction

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

\*First name

\*Last name

\*Address

\*Town

County/

Postcode

Country

Telephone

Email address

National insurance number

*(If the tenant 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

Country of issue

Is this tenant's contact address for correspondence about this transaction the same as above?

YES

☐

NO

☐

*(If 'No', please provide contact address below)*

\*Address

\*Town

County/Province

Postcode

Country

\*Is this tenant connected to the landlord?

YES

☐

NO

☐

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

YES

☐

NO

☐

*(If this tenant is acting as a trustee or representative partner, please tell us about that trust or partnership in section 2 of this form.)*

## Section 2 - About the Tenant - Incorporated and other bodies

### Tenant 1 - Please tell us about the tenant within this transaction

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

\*Companies House registration number

*If the tenant 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 tenant(s) address

\*Company or  
organisation name

\*Address

\*Town

County

Postcode

Country

\*Is this tenant connected to the landlord?

YES

☐

NO

☐

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

YES

☐

NO

☐

*(If this tenant is acting as a trustee or representative partner, please tell us about that trust or partnership using section 2 of this form or RS-0003 Additional details form available on our website)*

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

If the tenant 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 Tenant - Incorporated and other bodies (Contact details)****Tenant 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 Tenant - Incorporated and other bodies

**Tenant 2 - Please tell us about any additional tenant within this transaction**

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

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

\*Companies House registration number

*If the tenant 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 tenant(s) address**

\*Company or  
organisation name

\*Address

\*Town

County

Postcode

Country

\*Is this tenant connected to the landlord?

YES

☐

NO

☐

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

YES

☐

NO

☐

*(If this tenant is acting as a trustee or representative partner, please tell us about that trust or partnership using section 2 of this form or RS-0003 Additional details form available on our website)*

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

If the tenant is a non-UK registered organisation, please tell us their registered address if different from given previously

\*Address

\*Town

County

Postcode

Country

**About the Tenant - Incorporated and other bodies (Contact details)****Tenant 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 3 - 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  
*(optional)*

*(include prefix and number)*

Parent title number  
*(optional)*

*(include prefix and number)*

### Section 4 - About the Transaction - Dates

Please tell us about the dates relating to the transaction

\*Effective date of transaction

  

\*Relevant date  
*(date of termination)*

  

Date of contract or conclusion of missives

  

\*Lease start date

  

\*Lease end date



## 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

Net Present Value (NPV) including VAT

£

Premium including VAT

£

#### Transaction 2

Return reference

Net Present Value (NPV) including VAT

£

Premium including VAT

£

## About the Transaction - Lease values

### Please tell us about the yearly lease values, both actual and forecasted

\*How much is the annual rent including VAT?

*This is the Year 1 annual rent.*

£

\*Is this the same values for all rental years?

YES

☐

NO

☐

*If 'NO', please provide the annual rent (including VAT) for each additional year of the lease in the boxes below.*

Year 2

£

Year 7

£

Year 12

£

Year 3

£

Year 8

£

Year 13

£

Year 4

£

Year 9

£

Year 14

£

Year 5

£

Year 10

£

Year 15

£

Year 6

£

Year 11

£

Year 16

£

*You can add more years (up to 25 years) on the next page, if further boxes are required, please use the RS-0003 Additional details form available on our website*

## About the Transaction - Lease values continued

Year 17	<input type="text" value="£"/>	Year 20	<input type="text" value="£"/>	Year 23	<input type="text" value="£"/>
Year 18	<input type="text" value="£"/>	Year 21	<input type="text" value="£"/>	Year 24	<input type="text" value="£"/>
Year 19	<input type="text" value="£"/>	Year 22	<input type="text" value="£"/>	Year 25	<input type="text" value="£"/>

## About the Transaction - Consideration other than rent

### Please tell us about other lease values

\*Is a premium being paid?

YES ☐ NO ☐

*(This is paid by the tenant to the owner, in addition to the rent)*

*If 'No' please go to Section 8*

Premium amount

\*What is the relevant rent amount for this transaction?

*(This is normally the average annual rent including VAT. If you have linked transactions, it will normally be the total of all average annual rents in relation to all the linked transactions. Other rules apply where different amounts of rent are payable for different parts of the term )*

## Section 5 - About the Calculation - Net Present Value (NPV)

### Please tell us about the Net Present Value (NPV)

\*Net Present Value (NPV)

*(This is the amount on which tax is calculated)*

## About the Calculation - Leases

\*LBTT liability on rent

\*LBTT liability on premium

\*Total tax payable

*(This is the total liability)*

Amount already paid

*(Tax already paid for previous returns related to this lease agreement)*

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

\*Total tax payable

*(If additional tax is due, please ensure payment is made of the full amount. If a repayment is due, please fill in the repayment section of this form)*

## Section 6 - Repayment

Please tell us about any repayment of tax you are claiming

\*How much are you claiming for repayment?

£

Please tell us about the bank or building society details to be used for the repayment

Name of the account holder

Account number

Sort code

Name of bank/building society

## Section 7 - DECLARATION

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

☐

\*I, the tenant(s), declare that this return is, to the best of my/our knowledge, correct and complete.

\*SIGNATURE OF TENANT 1

SIGNATURE OF TENANT 2

\*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](http://www.revenue.scot/legal-notice)