

Land and Buildings Transaction Tax RS-0005 Additional Dwelling Supplement Repayment Claim Form



Your Additional Dwelling Supplement (ADS) repayment claim form

Filling out this form

- Guidance notes to help accurate completion are available on our website www.revenue.scot.
- This form should be completed when making a claim for repayment of Additional Dwelling Supplement (ADS). As this relates to a previous land transaction return, we will ask you to provide the Return Reference number we provided at the time of your original Land and Buildings Transaction Tax (LBTT) return and ADS payment.
- All sections within this form should be completed, and all questions with an asterisk must be answered - omissions will lead to the form being rejected.
- You must use black ink to complete this form and write in BLOCK CAPITALS.
- Errors should be struck through and rewritten, do not use correction fluid.
- If this claim is being made more than 12 months from the filing date of the original return, please provide proof of sale and proof the property was occupied by the buyer(s) as their main residence (e.g. Council Tax, utility bills etc.) at any time during the period of 18 months ending with the effective date of the original transaction.
- Once you have completed this form, please check that all information is correct and complete before signing the declaration. Any omission, error or inaccuracy in this form may render you liable to financial penalties and/or prosecution.

Submitting this form

This form must be sent, along with any documentation supporting your claim, to:

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

DX Address (Agent use only)

**Revenue Scotland
DX557003
Edinburgh 20**

Further help

For 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 claim

Please provide the details of your claim

*Please tell us about the original return you want to claim against.

Original return reference

(Revenue Scotland will have provided this at the time of submission of your original return)

*Effective date of original transaction

Section 3 - About the type of claim

Please tell us the type of claim you are making

*I am claiming repayment of ADS by notifying this amendment to a previously submitted return within 12 months of the filing date.

YES

NO

OR

*I am claiming repayment of ADS more than 12 months after the filing date of a previously submitted return.

YES

NO

Section 4 - About the buyer claiming repayment

Buyer 1 - Please tell us about who is claiming repayment of the tax

*First name

*Last name

*Address

*Town

County

Postcode

Country

About the buyer claiming repayment

Buyer 2 - Please tell us about who is claiming repayment of the tax

*First name

*Last name

*Address

*Town

County

Postcode

Country

Section 5 - About the previous main residence

Please tell us about the previous main residence

*Address

*Town

County

Postcode

Section 6 - About the date of sale

Please tell us about the date of sale of the previous main residence

*Date of sale of previous main residence

Section 7 - 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

Authority to receive repayment

If you are an agent acting on behalf of the buyer(s) please confirm the following declaration

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

*I, the agent for the buyer(s), confirm that the buyer(s) has/have authorised repayment to the above account.

Section 8 - DECLARATION

Please confirm one of the following declarations

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

*I, the agent of the buyer(s), having been authorised to complete this claim on behalf of the buyer(s), certify that the buyer(s) has/have declared that the information provided in the claim form is to the best of their knowledge, correct and complete, and confirm that the buyer(s) is/are eligible for the repayment claimed.

OR

*I, the buyer declare that this claim is, to the best of my knowledge, correct and complete, and confirm that I am eligible for the repayment claimed.

*I, the buyer declare that this claim is, to the best of my knowledge, correct and complete, and confirm that I am eligible for the repayment claimed.

*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-notices