

From 23 June 2018 the rules around the application of LBTT Additional Dwelling Supplement (ADS) changed following the introduction of the [LBTT \(Relief from Additional Amount\) \(Scotland\) Act 2018](#).

As a result, certain eligible taxpayers may now be able to make a **retrospective claim** on ADS tax already paid where the transaction involves family units.

The change has also created specific circumstances where a **relief** from ADS can now be claimed.

Eligible contracts entered into on or after 28 January 2016 and where the effective date of the transaction is on or after 1 April 2016 will now be able to claim a repayment or relief in the circumstances below.

Circumstances for reclaiming a repayment

The legislation introduces two new situations where taxpayers can make a claim for a repayment for ADS that they paid.

- Spouses, civil partners or cohabitants jointly bought a dwelling which they have both occupied as their main residence, and
- after that purchase, but within 18 months of it, they sold a dwelling that they both occupied as their previous main residence, but it was owned by only one of them.

Circumstance for claiming a relief

A relief can be claimed where:

- spouses, civil partners or cohabitants jointly bought a dwelling which they have both occupied as their main residence,

- in the 18 months prior to the purchase, they sold a dwelling that they both occupied as their previous main residence but this was owned by only one of them, and
- at the effective date of the new joint purchase either buyer owned or was deemed to own a further dwelling.

How to make a claim

Revenue Scotland has updated its [ADS repayment form](#) and this can be downloaded from the website before being submitted.


LBTT website guidance and worked examples have also been changed to accommodate the changes.


- Taxpayers/agents claiming as a result of the changes should tick 'YES' under "I am claiming repayment as a result of the changes to the ADS rules around family units and replacing main residences."
- The old version form will be accepted until 25 July 2018 to allow for a transition period. After this date any older versions of the form will be rejected.


Updates to guidance and worked examples

- [LBTT10062A Guidance](#) : One spouse owns main residence, joint purchase of new main residence
- [Example 47A](#) : Repayment of ADS not available following sale of a buyer's previous main residence
- [Example 48A](#) : One spouse owns main residence, joint purchase of new main residence
- [Example 73A](#) : Repayment of ADS on sale of previous main residence owned by only one buyer

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