

**Land and Buildings Transaction Tax**

**Application to Defer Payment of LBTT**

**Filling out this form**

* Guidance notes to help accurate completion are available on our website <https://www.revenue.scot/land-buildings-transaction-tax/guidance/lbtt-legislation-guidance/tax-return/lbtt4016>.
* Once you have completed this form, please check that all information is correct and complete before signing the declaration with a typewritten signature.

 **Submitting this application**

This application form, and any additional information, must be sent with an accompanying agent authorisation form, clearly marked ‘Application to Defer Payment’, to:

|  |  |
| --- | --- |
| **By E-mail** | **Secure Messaging** |
| **LBTT@revenue.scot** | Users of the Revenue Scotland online portal (SETS) can also submit applications using the portal’s [secure messaging service](https://login.revenue.scot/openam/UI/Login).  |

**Further help**

For any further assistance, please see the guidance on our website, or alternatively contact Revenue Scotland on LBTT@revenue.scot.

**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?

Agent (Organisation)

Agent (Individual) agent

No agent

|  |  |
| --- | --- |
| Agent or Organisation Name |  |
| Address |  |
| Town |  |
| County  |  |
| Postcode |  |
|  |  |
| Telephone number |  |
| E-mail address |  |

If you would like to include your own reference number for this application, please provide it here:

|  |  |
| --- | --- |
| Reference  |  |

**Section 2 - About the transaction**

|  |  |
| --- | --- |
| Does the consideration consist of rent? | **Yes / No** |
| If acting on behalf of someone else, have you included a copy of authority? (You may wish to use the template available on our [website](https://www.revenue.scot/land-buildings-transaction-tax/forms/agent-authorisation-form)). | **Yes / No** |
| Is whole or part of the chargeable consideration contingent or uncertain? | **Yes / No** |
| Does the contingent or uncertain element become payable more than six months after the effective date? | **Yes / No** |

**Information About the Transaction**

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| --- |
| **Transaction Reference Number***Please insert the transaction reference number if a LBTT return has been submitted* |
|  |
| **Effective Date** *Application to defer payment of LBTT must be submitted on or prior to the due filing date for the transaction* |
|  |
| **Identity of Buyer** *Please include the name(s) of the buyer and the company registration number if applicable*  |
|  |
| **Buyer’s Correspondence Address** *Please include the correspondence address of each buyer*  |
|  |

|  |
| --- |
| **Location of the Land Involved** *Where possible, please include a copy plan with your application* |
|  |
| **Certain Chargeable Consideration** *The total consideration which is non-contingent or certain*  |
|  |
| **Amount of Consideration for Which Deferment is Sought (Contingent Consideration)***The total consideration which is contingent or uncertain* |
|  |
| **Total Chargeable Consideration** *The total combined consideration (non-contingent/certain and contingent/uncertain consideration)* |
|  |
| **A calculation of the amount of LBTT due on the total chargeable consideration***Please use our* [*LBTT on Property Transactions Calculator*](https://www.revenue.scot/land-buildings-transaction-tax/tax-calculator/lbtt-property-transactions-calculator) |
|  |
| **A calculation of LBTT in respect of which the application to defer payment refers** * *Where the contingent or uncertain consideration is nil, please use our* [*LBTT on Property Transactions Calculator*](https://www.revenue.scot/land-buildings-transaction-tax/tax-calculator/lbtt-property-transactions-calculator)
* *Otherwise please use our* [*Application to Defer Payment*](https://www.revenue.scot/land-buildings-transaction-tax/guidance/lbtt-legislation-guidance/worked-examples/application-defer) *worked example*
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|

|  |  |
| --- | --- |
| LBTT on Non-Contingent/Certain Consideration | **£** |
| LBTT on Contingent/Uncertain Consideration  | **£** |
|  |  |

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| **Information about the contingent/uncertain consideration***In order to assess an application to defer payment of LBTT we require information regarding:** *The nature of any contingency/uncertainty (e.g. Overage, Sale Revenue);*
* *The date the contingency/uncertainty is expected to become known (or a reasoned estimate); and*
* *A reasoned opinion as to why the contingency/uncertainty will become known at that time.*
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|

|  |  |  |  |
| --- | --- | --- | --- |
| **Event** | **Nature of Contingency**  | **Date**  | **Reasoned Opinion**  |
| Relevant Event 1 |  |  |  |
| Relevant Event 2 |  |  |  |
| Relevant Event 3 |  |  |  |
| Relevant Event 4 |  |  |  |
| Relevant Event 5 |  |  |  |

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**Section 3 – Supporting Information**

Please provide a list of any supporting information include accompanying this application.

|  |  |
| --- | --- |
| Document 1 |  |
| Document 2 |  |
| Document 3 |  |
| Document 4 |  |
| Document 5 |  |

**Section 4 - DECLARATION**

**Please confirm one of the following declarations:**

\*I, the buyer(s), declare that this form 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 form on behalf of the buyer(s) and certify that the buyer(s) has/have declared that the information provided is to the best of their knowledge, correct and complete.

\*DATE

DATE

\*SIGNATURE OF BUYER 1 OR AGENT

SIGNATURE OF BUYER 2 (IF APPLICABLE)