

Finance Committee
The Land and Buildings Transaction Tax (LBTT)
Submission from AUDIT SCOTLAND

Revenue Scotland

1. The Committee has requested views on the performance of Revenue Scotland in administering and collecting the tax.
2. As part of our current work programme we are examining how effectively the Scottish Government and Revenue Scotland have implemented and are managing the financial powers introduced by the Scotland Act 2012, including LBTT.
3. We aim to publish a report for the Auditor General in December 2015. Following publication, the report will be considered by the Scottish Parliament's Public Audit Committee in the normal manner. We would welcome the opportunity to provide evidence to the Finance Committee at this point if you would find this helpful.
4. Further information on the audit planned is available from our website - http://www.audit-scotland.gov.uk/docs/fwd/pb_scotland_act_update.pdf .