



The Scottish Parliament
Pàrlamaid na h-Alba

FINANCE COMMITTEE

To: As per Annex A

5 December 2012

Dear Sir/Madam,

LAND AND BUILDINGS TRANSACTION TAX (SCOTLAND) BILL

The [Land and Buildings Transaction Tax \(Scotland\) Bill](#) (LBTT Bill) was introduced in the Scottish Parliament on 29 November 2012. The Finance Committee is expected to be designated as the lead committee in scrutinising this Bill. The lead committee's role at Stage 1 is to [consider and report on the Bill's general principles](#). The Committee expects to take oral evidence during January and February 2013 and report on the general principles around the end of March 2013.

To accommodate the Committee's timetable for its Stage 1 scrutiny, **it is seeking written evidence in response to the questions attached at Annex B. The Committee would welcome your response to any of these questions by the end of business on Wednesday 16 January 2013.** The Committee will commence oral evidence sessions on 23 January 2013.

Before making a submission, **please read** the Parliament's [policy on treatment of written evidence by subject and mandatory committees](#). Written submissions should normally be limited to around 4 sides of A4. Longer submissions should be accompanied by a short summary of the main points. Submissions should be set out in numbered paragraphs. Where the submission refers to existing published material, it is preferable to provide hyperlinks or full citations (rather than extensive extracts). The Committee welcomes written evidence in English, Gaelic or any other language.

If possible, written submissions should be submitted electronically (preferably in Microsoft Word format) by e-mail to finance@scottish.parliament.uk. A confirmatory

**Finance Committee, T3.60, The Scottish Parliament,
Edinburgh, EH99 1SP**

Tel: 0131 348 5205, Fax: 0131 348 5088, Text Relay: 18001 0131 348 5205

fergus.cochrane@scottish.parliament.uk

hard copy is not required. In the absence of an e-version, any hard copy submissions should be sent to: Fergus Cochrane, Finance Committee, The Scottish Parliament, Edinburgh, EH99 1SP.

Should you have any questions relating to this call for evidence please contact me.

Yours faithfully,

Fergus D. Cochrane

FERGUS D. COCHRANE
Senior Assistant Clerk to the Committee

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Annex A

All local authorities
All Solicitors Property Centres
(*Aberdeen, Borders, Dumfries & Galloway, Edinburgh, Fife, Glasgow, Highland, North East, Perth, Moray, Tayside*)

Association of Local Authority Chief Housing Officers
Audit Scotland
Building Society Association
Built Environment Forum Scotland
CBI Scotland
Central Association of Agricultural Valuers
Chartered Institute of Housing in Scotland
Chartered Institute of Taxation
Consumer Focus Scotland
Council of Mortgage Lenders Scotland
COSLA
European Association of Tax Law Professors
Existing Homes Alliance Scotland
Federation of Small Businesses
Highlands and Islands Enterprise
Homes for Scotland
Improvement Service
Institute of Chartered Accountants Scotland
Intermediary Mortgage Lenders Association
Law Society of Scotland
National Federation of Property Professionals
National House Building Council
National Records of Scotland
Office for Tax Simplification
Planning Aid
Registers of Scotland

Royal Institute of Chartered Surveyors (Scotland)
Royal Society of Edinburgh
Royal Town Planning Institute (Scotland)
Scottish Agricultural Arbiters and Valuers Association
Scottish Assessors Association
Scottish Association of Landlords
Scottish Building Federation
Scottish Council for Voluntary Organisations
Scottish Enterprise
Scottish Environment Protection Agency
Scottish Federation of Housing Associations
Scottish Grocers Federation
Scottish Land and Estates
Scottish Land Court
Scottish Landowners Federation
Scottish Property Federation
Scottish Public Services Ombudsman
Scottish Stamp Tax Practitioners Group
Scottish Tenants Association
Scottish Tenant Farmers Association
Scottish Water
Society of Local Authority Chief Executives
STUC
Valuation Boards (*Ayrshire, Central Scotland, Dumfries & Galloway, Dunbartonshire and Argyll and Bute, Fife, Glasgow, Grampian, Highland & Western Isles, Lanarkshire, Lothian, Orkney & Shetland, Renfrewshire, Scottish Borders, Tayside*)

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CALL FOR EVIDENCE

The Committee is seeking views on the general principles of the [LBTT Bill](#) and in particular—

- the Scottish Government’s overall policy objectives in introducing the Bill and, in particular, whether the Bill—

“makes provision for a tax which should be as simple as possible to understand and pay and which will place the minimum administrative burden on the taxpayer or their agent and on the tax authority.”

- the replacement of a “slab” structure with a “proportional progressive structure” and how this is reflected in the Bill;
- the Scottish Government’s approach to tax avoidance in the Bill;
- the proposed exemptions within the Bill;
- the proposed reliefs within the Bill;
- how non-residential leases should be treated under LBTT;
- how companies, trusts and partnerships should be treated under LBTT;
- the role of Revenue Scotland in the administration of LBTT;
- the role of Registers of Scotland in the administration of LBTT;
- the formula for calculating the adjustment to the block grant;
- the financial implications of the Bill as estimated in the Financial Memorandum.

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