
STATUTORY INSTRUMENTS

2011 No. 455

STAMP DUTY LAND TAX

**The Stamp Duty Land Tax (Administration)
(Amendment) Regulations 2011**

Made - - - - 22nd February 2011
*Laid before the House of
Commons* - - - - 22nd February 2011
Coming into force - - 1st April 2011

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 113(2) and 114(6) of, and paragraph 1 of Schedule 10 to the Finance Act 2003(1), make the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Stamp Duty Land Tax (Administration) (Amendment) Regulations 2011 and come into force on 1st April 2011.

(2) In these Regulations—

“formerly prescribed form” means the form previously prescribed in the respective Part of Schedule 2 to the Principal Regulations immediately before the coming into force of these Regulations;

“substituted form” means the form substituted in the respective Part of Schedule 2 to the Principal Regulations by virtue of the amendments made by these Regulations;

“the Principal Regulations” means the Stamp Duty Land Tax (Administration) Regulations 2003(2).

Amendment of the Principal Regulations

2.—(1) The Principal Regulations are amended as follows.

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- (1) 2003 c. 14. Section 114(6) was inserted by section 19(2) of the Finance Act 2007 (c. 11). The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that insofar as it is appropriate in consequence of section 5, a reference to the Commissioners of Inland Revenue shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- (2) S.I. 2003/2837 amended by S.I. 2004/3124; there are other amendments, but none is relevant.

(2) For the form in Part 1 of Schedule 2 to the Principal Regulations (which sets out the main form of a land transaction return) substitute the form set out in Part 1 of the Schedule to these Regulations.

(3) For the form in Part 3 of Schedule 2 to the Principal Regulations (which sets out the form of a land transaction return requiring additional details about the land) substitute the form set out in Part 2 of the Schedule to these Regulations.

(4) For the form in Part 4 of Schedule 2 to the Principal Regulations (which sets out the form of a land transaction return requiring additional details about the transaction, including leases) substitute the form set out in Part 3 of the Schedule to these Regulations.

Transitional Provisions

3. In relation to forms delivered before 4th July 2011—

- (a) the requirement to deliver a land transaction return in the form prescribed by Part 1 of Schedule 2 to the Principal Regulations containing the information required by that form, is satisfied by delivering a return—
 - (i) on the substituted form in Part 1, containing the information required by that form, or
 - (ii) on the formerly prescribed form in Part 1, containing the information required by that form.
- (b) the requirement to deliver a land transaction return in the form prescribed by Part 3 of Schedule 2 to the Principal Regulations containing the information required by that form, is satisfied by delivering a return—
 - (i) on the substituted form in Part 3, containing the information required by that form, or
 - (ii) on the formerly prescribed form in Part 3, containing the information required by that form.
- (c) the requirement to deliver a land transaction return in the form prescribed by Part 4 of Schedule 2 to the Principal Regulations containing the information required by that form is satisfied by delivering a return—
 - (i) on the substituted form in Part 4, containing the information required by that form, or
 - (ii) on the formerly prescribed form in Part 4, containing the information required by that form.

Dave Hartnett

Steve Lamey

Two of the Commissioners for Her Majesty's
Revenue and Customs

22nd February 2011

SCHEDULE 1

PART 1

LAND TRANSACTION RETURN



Land Transaction Return

For official use only

Grid of boxes for official use only

Your transaction return

How to fill in this return

The guidance notes that come with this return will help you to answer the questions.

- Write inside the boxes. Use black ink and capital letters.
If you make a mistake, cross it out and write the correct information underneath.
Leave blank any boxes that don't apply to you - please don't strike through anything irrelevant.
Show amounts in whole pounds only, rounded down to the nearest pound. Ignore the pence.

- Fill out the payslip on page 7.
Do not fold the return. Send it back to us unfolded in the envelope provided.
Photocopies are not acceptable.

If you need help with any part of this return or with anything in the guidance notes, phone the Stamp Taxes Helpline on 0845 603 0135, open 8.30am to 5.00pm Monday to Friday, except bank holidays. You can get further copies of this return and any supplementary returns from the orderline on 0845 302 1472.

Online filing is quicker and easier. Find out more at www.hmrc.gov.uk/sdlr

Starting your return

ABOUT THE TRANSACTION

Main form area with sections 1-8: Type of property, Description of transaction, Interest transferred or created, Effective date of transaction, Any restrictions, covenants or conditions affecting the value of the interest transferred or granted, Date of contract or conclusion of missives, Is any land exchanged or part-exchanged?, Is the transaction pursuant to a previous option agreement?

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ADDITIONAL PURCHASER

Details of other people involved (including transferee, lessee), other than purchaser (1). If more than one additional purchaser, complete supplementary return SDLT2 Land Transaction Return - Additional vendor/purchaser details.

<p>67 Title Enter MR, MRS, MISS, MS or other title Note: only complete for an individual</p> <p><input type="text"/></p>	<p>70 Purchaser (2) address</p> <p><input type="checkbox"/> Put 'X' if the same as box 56. If not, give address below</p> <p>Postcode</p> <p><input type="text"/></p> <p>House or building number</p> <p><input type="text"/></p> <p>Rest of address, including house name, building name or flat number</p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p>
<p>68 Purchaser (2) surname or company name</p> <p><input type="text"/></p>	
<p>69 Purchaser (2) first name(s) Note: only complete for an individual</p> <p><input type="text"/></p>	
	<p>71 Is purchaser (2) acting as a trustee? Put 'X' in one box</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>

ADDITIONAL SUPPLEMENTARY RETURNS

72 How many supplementary returns have you enclosed with this return?
Answer in respect of the SDLT2, SDLT3 and SDLT4 returns you have enclosed. If none, please put '0'

<input type="checkbox"/> <input type="checkbox"/> SDLT2 - Additional vendor/purchaser details	<input type="checkbox"/> <input type="checkbox"/> SDLT4 - Additional details about purchaser (1) and the transaction, including leases
<input type="checkbox"/> <input type="checkbox"/> SDLT3 - Additional details about the land	

DECLARATION

73 The purchaser(s) must sign this return. Read the guidance notes in booklet SDLT6, in particular the section headed *Who should complete and sign the Land Transaction Return?*

If you give false information, you may face financial penalties and prosecution.
The information I have given on this return is correct and complete to the best of my knowledge and belief.

Signature of purchaser 1 Signature of purchaser 2

Please keep a copy of this return and a note of the unique transaction reference number, which is in the 'Reference' box on the payslip.

Finally, send your completed return to:
HMRC Stamp Taxes/SDLT, Comben House, Farriers Way, Netherton, Merseyside, Great Britain, L30 4RN,
or the DX address is: Rapid Data Capture Centre, DX725593, Bootle 9.

Please don't fold it - keep it flat and use the envelope provided. Fill out the payslip on the next page and pay in accordance with the 'Paying HMRC' instructions.

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Paying HMRC

Please allow enough time for payment to reach us by the due date.

MOST SECURE AND EFFICIENT

We recommend the following payment methods. These are the most secure and efficient.



1. Direct Payment

Using the Internet or phone, provide your bank or building society with the following information to make a Direct Payment:

- payment amount
- sort code 08-32-10
- account name 'HMRC'
- account number 12001020
- your reference as shown on the payslip.



2. BillPay

You can pay by debit or credit card over the Internet. Go to www.billpayment.co.uk/hmrc and follow the guidance.



3. Your bank

If your bank offers this service, take the payslip and payment to any branch of your bank. Any cheque must be drawn on your bank, and made payable to 'HM REVENUE & CUSTOMS ONLY'. Other banks may refuse to accept payment.



4. Post Office

Take this form with your payment to any participating Post Office. If paying by cheque, make your cheque payable to 'POST OFFICE LTD'. The Post Office also accept payment by debit card.

OTHER PAYMENT METHODS



Post

If you use this method:

- make your cheque payable to 'HM REVENUE & CUSTOMS ONLY'
- write your payslip reference after 'HM REVENUE & CUSTOMS ONLY'
- send the payslip and your cheque, **both unfolded**, in the envelope provided to:

HM Revenue & Customs SDLT
Netherton
Merseyside
L30 4RN

A stamp for the correct postage is required.

By DX

As above, but send to:
Rapid Data Capture Centre
DX725593
Bootle 9

FURTHER PAYMENT INFORMATION

You can find further payment information online. Go to www.hmrc.gov.uk and under **quick links** select **Paying HMRC**

▼ Please do not write or mark below this perforation ▼


Alliance & Leicester <small>Trans Cash</small> COMMERCIAL BANK Bootle Merseyside GR 0WA		Payslip		HM Revenue & Customs		bank giro credit	
159 24	Reference 999999999MC	Credit account number 157 8049	Amount due (no fee payable at PO counter) £				
				CHEQUE ACCEPTABLE		For official use	
		Name _____ Signature _____ Date _____				For official use	
SDLT1/P		HMRC 07/09		57-80-49		NATWEST BANK PLC COLLECTION A/C HM REVENUE & CUSTOMS	
				CASH		CHEQUE	
				£		£	
Please do not fold this payslip or write or mark below this line							

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PART 2

ADDITIONAL DETAILS ABOUT THE LAND



HM Revenue & Customs

Land Transaction Return

Additional details about the land

When to fill in this return

Fill in this return when you cannot fit all the details on the main Land Transaction Return, SDLT1. The guidance notes will help you to answer the questions.

If you need help with any part of this return or with anything in the guidance notes, please phone the Stamp Taxes Helpline on **0845 603 0135**, open 8.30am to 5.00pm Monday to Friday, except bank holidays. You can get further copies of this return from the orderline on **0845 302 1472**.

REFERENCE

Insert the reference number from the payslip on page 7 of the Land Transaction Return, SDLT1, here.

For official use only

ABOUT THE LAND

1 Type of property

 Enter code from the guidance notes

2 Local authority number

3 Title number, if any

4 NLPG UPRN

5 Address or situation of land

Postcode

House or building number

Rest of address, including house name, building name, flat number or continuation from the SDLT1

Is this a continuation of the address in box 28 of the SDLT1 return

 Yes No

6 If agricultural or development land, what is the area (if known)?

 Hectares Square metres

Area

7 If there are any minerals or mineral rights reserved enter the code below

 Enter code from the guidance notes

8 Is a plan attached? Put 'X' in one box

Note: the UTRN should be written on the plan

 Yes No

9 Interest transferred or created

 Enter code from the guidance notes

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EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide new forms for SDLT 1, 3 and 4 (“land transaction returns” within the meaning of Schedule 10 to the Finance Act 2003) in connection with land transactions for the purposes of stamp duty land tax.

Regulation 1 provides for the citation, commencement and interpretation of these Regulations.

Regulation 2 substitutes new forms SDLT 1, 3 and 4 for those previously prescribed by Schedule 2 to the Stamp Duty Land Tax (Administration) Regulations 2003 ([S.I. 2003/2837](#)).

Regulation 3 makes transitional provisions, saving the validity of the previous form of land transaction returns, so that such documents may be delivered to HM Revenue and Customs at any time before 4th July 2011.

A full and final Impact Assessment has not been produced for this instrument, as a negligible impact on the private and voluntary sectors is foreseen.