#### 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.

<sup>(1) 2003</sup> 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.

<sup>(2)</sup> 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

Regulation 2

## PART 1 LAND TRANSACTION RETURN

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	& Cus	toms

### Land Transaction Return

For official use of	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/sdlt

### Starting your return

	Type of proper	tv				Da	de el	Front	tract .	or re-	nclusio	n of a	nicchre		
4	Type of proper	· y				Da	ue o						mssive		
	Enter c	ode from the	guidance no	ites		D	D	M	M	Υ	YY	Υ			
	If entering 02 of SDLT4 and box			olete form	7			and o		nged	l or par	t-excl	hanged	1?	
2	Description of	transaction					Yes	s		No					
	Enter code	from the guid	lance notes						lete a	ddres	ss of loc	ation			
3	Interest transfe	erred or creat	ed			Po	stcoo	de							
	Enter o	ode from the	guidance no	ites		Ho	use	or bu	ilding	num	ber				
4	Effective date	of transaction						I							
	D D M N	YYY	Y			Re	st of	addr	ess, in	dudi	ing buil	ding i	name		
5	Any restriction value of the in Put 'X' in one b	terest transfe						-							ļ
	Yes	No												Ш	J
	If 'Yes' provide o	details						I							I
					8	ls t	the t	ransa	ction	purs	suant to	a pr	evious		
						op	tion	agre	emen	t? Pu	it 'X' in e	one b	αx		

ABOUT THE TAX CALCULATION		
9 Are you claiming relief? Put 'X' in one box	12	What form does the consideration take?
Yes No		Enter the relevant code(s) from the guidance notes
If 'Yes' show the reason		
Enter code from the guidance notes	13	Is this transaction linked to any other(s)? Put 'X' in one box
Enter the charity's registered number, if available, or the company's CIS number		
of the company's cistramoer		Yes No
		Total consideration or value in money or money's worth including VAT paid for all of the linked transactions
For relief claimed on part of the property only, enter the amount remaining chargeable		
		£ .00
£ 00	14	Total amount of tax due for this transaction
What is the total consideration in money or money's		£ .00
worth, including any VAT actually payable for the		
transaction notified?	15	Total amount paid or enclosed with this notification
£ 00		£ .00
		Does the amount paid include payment of any penalties
If the total consideration for the transaction includes VAT, state the amount		and any interest due? Put 'X' in one box
£ .00		
		Yes No
ABOUT LEASES		
If this doesn't apply, go straight to box 26 on page 3.		
6 Type of lease	21	What is the amount of VAT, if any?
		£ .00
Enter code from the guidance notes		
7 Start date as specified in lease	22	Total premium payable
D D M M Y Y Y Y		£ .00
8 End date as specified in lease	23	Net present value upon which tax is calculated
D D M M Y Y Y Y		£ .00
9 Rent-free period	24	Total amount of tax due - premium
Number of months		£ 0 0
	25	Total amount of tax due - NPV
Annual starting rent inclusive of VAT actually payable		£ .00
£ 00		Check the guidance notes to see if you will need to
End date for starting rent		complete supplementary return SDLT4 Additional
D D M M Y Y Y Y		details about the transaction, including leases.
Later rent known? Put X' in one box		
The state of the s		
Yes No		

SDLT1 v2

	ABOUT THE LAND including buildings		
	Where more than one piece of land is being sold please of SDLT4 (for leases or assignments)	omplete	the supplementary return SDLT3 or
6	Number of properties included	29	Local authority number
7	Where more than one property is involved, do you want a certificate for each property? Put X' in one box	30	Title number, if any
		31	NLPG UPRN
8	Address or situation of land Postcode		
		32	
	House or building number		(if known)? Put 'X' in one bax
			Hectares Square metres Area
	Rest of address, including building name (continue on SDLT3)		
			h a day attach at Dat 2011 bar
		33	Is a plan attached? Put 'X' in one box Note: the UTRN should be written on the plan
			Yes No
	Is the address continued on SDLT3?		
	Put 'X' in one bax		
	Put 'X' in one box  Yes No  ABOUT THE VENDOR including transferor, lessor		
14	Put 'X' in one box  Yes No  ABOUT THE VENDOR including transferor, lessor  Number of vendors included. Note: if more than one vendor is involved complete boxes 45 to 48, and for	38	Vendor (1) address Postcode
34	Put 'X' in one box  Yes No  ABOUT THE VENDOR including transferor, lessor  Number of vendors included. Note: if more than one	38	
	Put 'X' in one box  Yes No  ABOUT THE VENDOR including transferor, lessor  Number of vendors included. Note: if more than one vendor is involved complete boxes 45 to 48, and for three or more vendors complete SDLT2 for each one	38	
	Put 'X' in one box  Yes No  ABOUT THE VENDOR including transferor, lessor  Number of vendors included. Note: if more than one vendor is involved complete boxes 45 to 48, and for	38	Postcode  House or building number
	Put 'X' in one box  Yes No  ABOUT THE VENDOR including transferor, lessor  Number of vendors included. Note: if more than one vendor is involved complete boxes 45 to 48, and for three or more vendors complete SDLT2 for each one  Title Enter MR, MRS, MISS, MS or other title	38	Postcode
5	Put 'X' in one box  Yes No  ABOUT THE VENDOR including transferor, lessor  Number of vendors included. Note: if more than one vendor is involved complete boxes 45 to 48, and for three or more vendors complete SDLT2 for each one  Title Enter MR, MRS, MISS, MS or other title	38	Postcode  House or building number
5	Put 'X' in one box  Yes No  ABOUT THE VENDOR including transferor, lessor  Number of vendors included. Note: if more than one vendor is involved complete boxes 45 to 48, and for three or more vendors complete SDLT2 for each one  Title Enter MR, MRS, MISS, MS or other title  Note: only complete for an individual	38	Postcode  House or building number
5	Put 'X' in one box  Yes No  ABOUT THE VENDOR including transferor, lessor  Number of vendors included. Note: if more than one vendor is involved complete boxes 45 to 48, and for three or more vendors complete SDLT2 for each one  Title Enter MR, MRS, MISS, MS or other title  Note: only complete for an individual	38	Postcode  House or building number
15	Put 'X' in one box  Yes No  ABOUT THE VENDOR including transferor, lessor  Number of vendors included. Note: if more than one vendor is involved complete boxes 45 to 48, and for three or more vendors complete SDLT2 for each one  Title Enter MR, MRS, MISS, MS or other title Note: only complete for an individual  Vendor (1) surname or company name	38	Postcode  House or building number
15	Put 'X' in one box  Yes No  ABOUT THE VENDOR including transferor, lessor  Number of vendors included. Note: if more than one vendor is involved complete boxes 45 to 48, and for three or more vendors complete SDLT2 for each one  Title Enter MR, MRS, MISS, MS or other title  Note: only complete for an individual		Postcode  House or building number
15	Put 'X' in one box  Yes No  ABOUT THE VENDOR including transferor, lessor  Number of vendors included. Note: if more than one vendor is involved complete boxes 45 to 48, and for three or more vendors complete SDLT2 for each one  Title Enter MR, MRS, MISS, MS or other title Note: only complete for an individual  Vendor (1) surname or company name		Postcode  House or building number  Rest of address, including building name

SDLT1 v2

	Agent's address	41	Agent's DX	number a	ind exch	ange				
	Postcode								T	T
										da
	Building number									
		42	Agent's em	ail addres	s					
	Port of address including building name							T	T	T
	Rest of address, including building name									
					777					
			A							
		43	Agent's refe	erence				Ų	Ų	Ţ
									J.	1
		44	Agent's pho	one numb	er					
	ADDITIONAL VENDOR									
	Title Enter MR, MRS, MISS, MS or other title Note: only complete for an individual	48	Vendor (2)	address						
5	Title Enter MR, MRS, MISS, MS or other title Note: only complete for an individual	48	Put X i	address f the same	as box 3	18. If no	t, giv	e ad	dres	s bel
15		48			as box 3	18. If no	it, giv	e ad	dres	s bel
		48	Put X i		as box 3	8. If no	et, giv	e ad	dres	s bel
15	Note: only complete for an individual	48	Put X i	f the same		18. If no	t, giv	e ad	dres	s bel
	Note: only complete for an individual	48	Put X'ii Postcode	f the same		18. If no	et, giv	e ad	dres	s bel
	Note: only complete for an individual	48	Put X'ii Postcode	f the same		8. If no	et, giv	e ad	dres	s bel
16	Note: only complete for an individual  Vendor (2) surname or company name	48	Put X'ii Postcode	f the same	mber			e ad	dres	s bei
16	Note: only complete for an individual  Vendor (2) surname or company name  Vendor (2) first name(s)	48	Put X if Postcode House or bu	f the same	mber			e add	dres	s bel
16	Note: only complete for an individual  Vendor (2) surname or company name	48	Put X if Postcode House or bu	f the same	mber			e add	dres	s bei
6	Note: only complete for an individual  Vendor (2) surname or company name  Vendor (2) first name(s)	48	Put X if Postcode House or bu	f the same	mber			e add	dres	s bel
6	Note: only complete for an individual  Vendor (2) surname or company name  Vendor (2) first name(s)	48	Put X if Postcode House or bu	f the same	mber			e add	dres	s bel
6	Note: only complete for an individual  Vendor (2) surname or company name  Vendor (2) first name(s)	48	Put X if Postcode House or bu	f the same	mber			e ad	dres	s bel
6	Note: only complete for an individual  Vendor (2) surname or company name  Vendor (2) first name(s)	48	Put X if Postcode House or bu	f the same	mber			e add	dres	s bel
6	Note: only complete for an individual  Vendor (2) surname or company name  Vendor (2) first name(s)	48	Put X if Postcode House or bu	f the same	mber			e add	dres	s bel
16	Note: only complete for an individual  Vendor (2) surname or company name  Vendor (2) first name(s)	48	Put X if Postcode House or bu	f the same	mber			e add	dres	s bel
16	Vendor (2) surname or company name  Vendor (2) first name(s) Note: only complete for an individual	48	Put X if Postcode House or bu	f the same	mber ding buil	lding n	ame			Personal Security Sec
16	Note: only complete for an individual  Vendor (2) surname or company name  Vendor (2) first name(s) Note: only complete for an individual  ABOUT THE PURCHASER including transferee, lessee National Insurance number of purchaser (1) If there is no National Insurance number you must		Put X if Postcode House or bu Rest of add	f the same uilding nu ress, inclu	mber ding buil	lding n	ame	sst pr		Personal Security Sec
16	Note: only complete for an individual  Vendor (2) surname or company name  Vendor (2) first name(s)  Note: only complete for an individual  ABOUT THE PURCHASER including transferee, lessee  National Insurance number of purchaser (1)		Put X if Postcode  House or but Rest of add	f the same uilding nu ress, inclu	mber ding buil	lding n	ame	sst pr		Personal Security Sec
16	Note: only complete for an individual  Vendor (2) surname or company name  Vendor (2) first name(s) Note: only complete for an individual  ABOUT THE PURCHASER including transferee, lessee National Insurance number of purchaser (1) If there is no National Insurance number you must		Put X if Postcode House or bu Rest of add	f the same uilding nu ress, inclu r (1) is a U any or par	mber ding buil	any yo	u mu	sst pr	ovid	le le
16	Note: only complete for an individual  Vendor (2) surname or company name  Vendor (2) first name(s) Note: only complete for an individual  ABOUT THE PURCHASER including transferee, lessee National Insurance number of purchaser (1) If there is no National Insurance number you must complete boxes 50 or 51 of this form		Put X if Postcode  House or but Rest of addit  If purchases a UK compa	f the same uilding nu ress, inclu ress, in	mber  ding buil	any yo	ame u mu give	sst pr er	ovid	le le
16	Vendor (2) surname or company name  Vendor (2) first name(s) Note: only complete for an individual  ABOUT THE PURCHASER including transferee, lessee National Insurance number of purchaser (1) If there is no National Insurance number you must complete boxes 50 or 51 of this form  Date of birth of purchaser (1)		Put X if Postcode House or bu Rest of add	f the same uilding nu ress, inclu ress, in	mber  ding buil	any yo	ame u mu give	sst pr er	ovid	le le
16	Note: only complete for an individual  Vendor (2) surname or company name  Vendor (2) first name(s) Note: only complete for an individual  ABOUT THE PURCHASER including transferee, lessee National Insurance number of purchaser (1) If there is no National Insurance number you must complete boxes 50 or 51 of this form		Put X if Postcode  House or but Rest of addit  If purchases a UK compa	f the same uilding nu ress, inclu ress, in	mber  ding buil	any yo	ame u mu give	sst pr er	ovid	le le
77	Vendor (2) surname or company name  Vendor (2) first name(s) Note: only complete for an individual  ABOUT THE PURCHASER including transferee, lessee National Insurance number of purchaser (1) If there is no National Insurance number you must complete boxes 50 or 51 of this form  Date of birth of purchaser (1)  D D M M Y Y Y Y		Put X if Postcode  House or but Rest of addit  If purchases a UK compa	r (1) is a Uany or par	mber  ding buil  K complete the	any you	u mu: numb	sst preer a tax	ovid	le
7	Vendor (2) surname or company name  Vendor (2) first name(s) Note: only complete for an individual  ABOUT THE PURCHASER including transferee, lessee National Insurance number of purchaser (1) If there is no National Insurance number you must complete boxes 50 or 51 of this form  Date of birth of purchaser (1)		Put X if Postcode  House or but Rest of add  If purchases a UK compa	r (1) is a Uany or par	mber  ding buil  K complete the	any you	u mu: numb	sst preer a tax	ovid	le

PAGE 4

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A	BOUT THE PURCHASER continued		
pu	imber of purchasers included. Note: if more than one rchaser is involved complete boxes 67 to 71, and for ree or more purchasers complete an SDLT2 for each one	59	Are the purchaser and vendor connected? Put 'X' in one box
			Yes No
	Le Enter MR, MRS, MISS, MS or other title	60	To which address shall we send the certificate? Put 'X' in one box
No	te: only complete for an individual		Property (box 28) Purchaser's (box 56)
Pu	rchaser (1) surname or company name		Agent's (box 63)
	ruisse (1) surname of company name	61	Lauthorise my agent to handle correspondence on my behalf. Put 'X' in one box
			Yes No
	rchaser (1) first name(s) te: only complete for an individual	62	Agent's name
Pu	rchaser (1) address	63	Agent's address Postcode
Po	Put 'X' if the same as box 28. If not, give address below strode		
			Building number
Но	use or building number		Rest of address, including building name
Re	st of address, including building name		
		64	Agent's DX number and exchange
İst	the purchaser acting as a trustee? Put 'X' in one box		
Ы	Yes No	65	Agent's reference
Giv	e a daytime phone number - this will help if we need to contact you about your return		

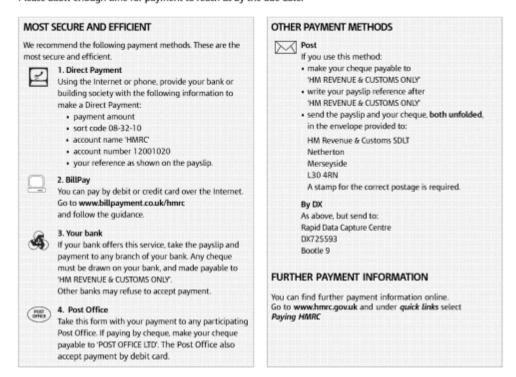
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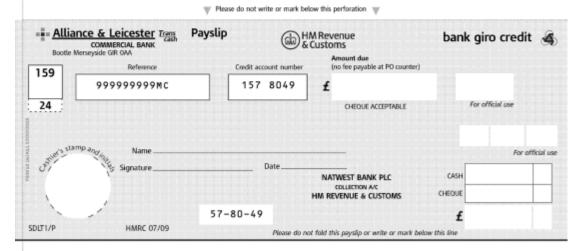
	ADDITIONAL PURCHASER						
	Details of other people involved (including transferee, less purchaser, complete supplementary return SDLT2 Land Tr						
67	Title Enter MR, MRS, MISS, MS or other title	70	Purchaser (2) address				
	Note: only complete for an individual						
			Put X if the same as box 56. If not, give address below				
			Postcode				
68	Purchaser (2) surname or company name						
			House or building number				
60			Rest of address, including house name, building name				
69	Purchaser (2) first name(s)		or flat number				
	Note: only complete for an individual						
		71	Is purchaser (2) acting as a trustee? Put 'X' in one box				
			Yes No				
	ADDITIONAL CLIDDI EMENTADY DETLIDAG						
	ADDITIONAL SUPPLEMENTARY RETURNS						
72	How many supplementary returns have you enclosed with						
	Answer in respect of the SDLT2, SDLT3 and SDLT4 returns you	nave en	closed. If none, please put V				
	SDLT2 - Additional vendor/purchaser details		SDLT4 - Additional details about purchaser (1)				
	SDLT3 - Additional details about the land		and the transaction, including leases				
	SUCI 3 - Additional details about the land						
	DECLARATION						
73	The purchaser(s) must sign this return. Read the guidance n	otes in b	ooklet SDLT6, in particular the section headed				
	Who should complete and sign the Land Transaction Return:	7					
	If you give false information, you may face financial penalties						
	The information I have given on this return is correct and co	mplete t	o the best of my knowledge and belief.				
	Signature of purchaser 1	Signa	ature of purchaser 2				
	Please keep a copy of this return and a note of the unique tra	ansaction	reference number, which is in the 'Reference' bax on				
	the payslip.						
	Fig. 11. a condition or complete direction to a						
	Finally, send your completed return to:						
	HMRC Stamp Taxes/SDLT, Comben House, Farriers Way, Nether		rseyside, Great Britain, L30 4RN,				
		Bootle 9.					

SDLT1 v2

#### Paying HMRC

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





## PART 2 ADDITIONAL DETAILS ABOUT THE LAND

(a	HM Revenue & Customs	Land Transaction Return Additional details about the land
Fill in main will h	en to fill in this return  I this return when you cannot fit all the details on the Land Transaction Return, SDLT1. The guidance notes help you to answer the questions. I need help with any part of this return or with anything	REFERENCE Insert the reference number from the payslip on page 7 of the Land Transaction Return, SDLT1, here.
in the	e guidance notes, please phone the Stamp Taxes Helpline 845 603 0135, open 8.30am to 5.00pm Monday to Friday, ot bank holidays. You can get further copies of this return the orderline on 0845 302 1472.	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	
		Is this a continuation of the address in box 28 of the SDLT1 return
	House or building number	Yes No
	Rest of address, including house name, building name, flat number or continuation from the SDLT1	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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Document Generated: 2023-07-23

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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SDLT3 v2

# PART 3 ADDITIONAL DETAILS ABOUT THE TRANSACTION, INCLUDING LEASES

HM Revenue & Customs	Land Transaction Return Additional details about the transaction, including leases
When to fill in this return ou must fill in this return where additional information about ne transaction and/or lease can be provided. The guidance otes will help you to answer the questions. you need help with any part of this return or with anything the guidance notes, please phone the Stamp Taxes Helpline in 0845 603 0135, open 8.30am to 5.00pm Monday to Friday, except bank holidays. You can get further copies of this return om 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 TRANSACTION	
If this transaction is part of the sale of business,     what does the sale include?     Put 'X' in relevant boxes	3 Have you applied for and received a post transaction ruling in accordance with Code of Practice 10, or asked us for advice on the application of the law to this transaction?
Stock Goodwill	Put 'X' in one box
Other Chattels and moveables	Yes No
What is the total amount of the consideration for the sale of the business apportioned to these items?	If 'Yes' have you followed it when completing this return? Put 'X' in one box
£ .00	Yes No Ruling not received
2 If the property is for commercial use, what is it? Put 'X' in the appropriate box(es)	Is any part of the consideration contingent or dependent on uncertain future events?
Office	Yes No
Hotel Shop	5 Have you agreed with HM Revenue & Customs that you will pay on a deferred basis?
Warehouse	Yes No
Factory	6 If there are any minerals or mineral rights reserved enter the code below
Other	Enter code from the guidance notes
Other industrial unit	7 Give a description of the purchaser(s)
	Enter code from the guidance notes

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Type of property	10 Local authority number
Jan Para	
Enter code from the guidance notes	
Address or situation of land	11 Title number, if any
Put 'X' in this box if the same as box 28 on SDLT1	
If not, give address below	12 NLPG UPRN
Postcode	12 NLPG UPRN
House or building number	13 If the transaction is for land, what is the unit and area of measurement? Put 'X' in one box
Rest of address, including house name, building name,	Hectares Square metres
flat number or continuation from the SDLT1	Area
	14 Is a plan attached? Put 'X' in one box
	Note: the UTRN should be written on the plan
	Yes No
	15 Interest transferred or created
	Enter code from the guidance notes
	16 Type of lease
	Enter code from the guidance notes
	17 Start date as specified in lease
	D D M M Y Y Y
	18 End date as specified in lease
	D D M M Y Y Y Y
	U U M M T T T T
	19 Rent-free period
	Number of months
	20 Annual starting rent inclusive of VAT actually payable
	£ .00
	End date for starting rent
	D D M M Y Y Y Y
	Later rent known? Put X in one box

SDLT4 v3

	ABOUT LEASES continued	
21	What is the amount of VAT, if any?	30 Rent review frequency
	£ .00	
22	Total premium payable	31 Date of first review
	£ .00	D D M M Y Y Y Y
		32 Rent review clause (type). Put X in one box
23		
	£ .00	Open market RPI Other
24		33 If Schedule 17A para 7FA 2003 has been used in calculating the NPV, what is the date of the rent change?
	£ 00	D D M M Y Y Y
25	Total amount of tax due - NPV	
	£ .00	34 Service charge amount if known
		£ 00
26	Any terms surrendered	35 Service charge frequency. Put 'X' in one box
		Monthly Annually
		Quarterly Other
	Break clause type. Put 'X' in one box	36 Other consideration - tenant to landlord (for example, services, building works)
27	break clause type. Full A III one box	Enter the relevant codes from the guidance notes
	Landlord Tenant only Either	
28	What is the date of the break clause?	37 Other consideration – landlord to tenant
	D D M M Y Y Y Y	(for example, services, building works) Enter the relevant codes from the guidance notes
29	Which of the following relate to this lease? Put 'X' in relevant boxes. If none, leave blank	
	Option to renew	
	Market rent	
	Turnover rent	
	Unascertainable rent	
	Contingent reserved rent	

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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.