

2011 No. 455

STAMP DUTY LAND TAX

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

<i>Made</i>	- - - -	<i>22nd February 2011</i>
<i>Laid before the House of Commons</i>		<i>22nd February 2011</i>
<i>Coming into force</i>	- -	<i>1st April 2011</i>

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(a), 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(b).

Amendment of the Principal Regulations

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

(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.

(a) 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.

(b) S.I. 2003/2837 amended by S.I. 2004/3124; there are other amendments, but none is relevant.

(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

22nd February 2011

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

ABOUT THE VENDOR continued

<p>40 Agent's address</p> <p>Postcode</p> <input type="text"/> <input type="text"/> <p>Building number</p> <input type="text"/> <p>Rest of address, including building name</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<p>41 Agent's DX number and exchange</p> <input type="text"/> <input type="text"/> <p>42 Agent's email address</p> <input type="text"/> <input type="text"/> <input type="text"/> <p>43 Agent's reference</p> <input type="text"/> <input type="text"/> <p>44 Agent's phone number</p> <input type="text"/> <input type="text"/>
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ADDITIONAL VENDOR

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

<p>45 Title Enter MR, MRS, MISS, MS or other title Note: only complete for an individual</p> <input type="text"/> <input type="text"/> <p>46 Vendor (2) surname or company name</p> <input type="text"/> <input type="text"/> <p>47 Vendor (2) first name(s) Note: only complete for an individual</p> <input type="text"/> <input type="text"/> <input type="text"/>	<p>48 Vendor (2) address</p> <p><input type="checkbox"/> Put 'X' if the same as box 38. If not, give address below</p> <p>Postcode</p> <input type="text"/> <p>House or building number</p> <input type="text"/> <p>Rest of address, including building name</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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ABOUT THE PURCHASER including transferee, lessee

<p>49 National Insurance number of purchaser (1) If there is no National Insurance number you must complete boxes 50 or 51 of this form</p> <input type="text"/> <input type="text"/> <p>Date of birth of purchaser (1)</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>50 If purchaser (1) is VAT registered, give their VAT Registration Number</p> <input type="text"/> <input type="text"/>	<p>51 If purchaser (1) is a UK company you must provide a UK company or partnership UTR number</p> <input type="text"/> <p>If purchaser (1) has no UK reference, give a tax reference from the country in which purchaser (1) is based</p> <input type="text"/> <p>Enter the name of the country (see guidance notes)</p> <input type="text"/> <input type="text"/>
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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*.

67 **Title** Enter MR, MRS, MISS, MS or other title
Note: only complete for an individual

68 **Purchaser (2) surname or company name**

69 **Purchaser (2) first name(s)**

Note: only complete for an individual

70 **Purchaser (2) address**

Put 'X' if the same as box 56. If not, give address below
Postcode

House or building number

Rest of address, including house name, building name or flat number

71 **Is purchaser (2) acting as a trustee?** Put 'X' in one box

Yes No

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'

SDLT2 - Additional vendor/purchaser details

SDLT4 - Additional details about purchaser (1) and the transaction, including leases

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.

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 GIR 0AA		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	
Cashier's stamp and initials 		Name _____ Signature _____	Date _____	NATWEST BANK PLC COLLECTION A/C HM REVENUE & CUSTOMS		CASH CHEQUE	
SDLT1/P	HMRC 07/09	57-80-49	£	For official use			

Please do not fold this payslip or write or mark below this line

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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.

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