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(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

PART 1 LAND TRANSACTION RETURN

HM Revenue & Customs	Land Transaction Return
	For official use only
Your transaction return	
	en col P =
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.	 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 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. 	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	
ABOUT THE TRANSACTION	
1 Type of property	6 Date of contract or conclusion of missives
Enter code from the guidance notes	D D M M Y Y Y
If entering 02 or 03, make sure you complete form SDLT4 and box 72 of this form	7 Is any land exchanged or part-exchanged? Put 'X' in one box
2 Description of transaction	Yes No
Enter code from the guidance notes	If 'Yes' complete address of location
3 Interest transferred or created	Postcode
interest dansered of dediction	
Enter code from the guidance notes	House or building number
4 Effective date of transaction	
D D M M Y Y Y Y	Rest of address, including building name
5 Any restrictions, covenants or conditions affecting the value of the interest transferred or granted?	
Put 'X' in one box	
Yes No	
If 'Yes' provide details	
	8 Is the transaction pursuant to a previous
	option agreement? Put 'X' in one box
	Yes No

	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)?				
	Enter the charity's registered number, if available,		Put 'X' in one box				
	or the company's CIS number		Yes No				
			Total consideration or value in money or money's worth,				
	For relief claimed on part of the property only,		including VAT paid for all of the linked transactions				
	enter the amount remaining chargeable		£ 000				
	£	14	Total amount of tax due for this transaction				
10	What is the total consideration in money or money's		£ .000				
	worth, including any VAT actually payable for the						
	transaction notified?	15	Total amount paid or enclosed with this notification				
	£ .00		£ 00				
11	If the total consideration for the transaction includes VAT, state the amount		Does the amount paid include payment of any penalties and any interest due? Put 'X' in one box				
	£ .00		Yes No				
16	If this doesn't apply, go straight to box 26 on page 3. Type of lease	21	What is the amount of VAT, if any?				
	Enter code from the guidance notes		£ 00				
17	Start date as specified in lease	22 Total premium payable					
	D D M M Y Y Y Y		£ .000				
18	End date as specified in lease	23	Net present value upon which tax is calculated				
	D D M M Y Y Y Y		£				
19	Rent-free period	24	Total amount of tax due - premium				
	Number of months		£ .00				
			Total amount of tax due - NPV				
		25					
20	Annual starting rent inclusive of VAT actually payable	25	£ .00				
20	Annual starting rent inclusive of VAT actually payable £	25	£ • 0 0 Check the guidance notes to see if you will need to complete supplementary return SDLT4 Additional				
20	£ 00	25	£ • 0 0 Check the guidance notes to see if you will need to				
20	£ · 0 0 End date for starting rent	25	£ • 0 0 Check the guidance notes to see if you will need to complete supplementary return SDLT4 Additional				

SDLT1 v2

	ABOUT THE LAND including buildings Where more than one piece of land is being sold please of	omplete	the supplementary return SDLT3 or
	SDLT4 (for leases or assignments)		
6	Number of properties included	29	Local authority number
27	Where more than one property is involved, do you	30	Title number, if any
	want a certificate for each property? Put 'X' in one box		
	Yes No		
28	Address or situation of land	31	NLPG UPRN
	Postcode		
		32	If agricultural or development land, what is the area (if known)? Put 'X' in one box
	House or building number		
			Hectares Square metres Area
	Rest of address, including building name (continue on SDLT3)		
		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 box		
	Put 'X' in one box		
34	Put 'X' in one box Yes No ABOUT THE VENDOR including transferor, lessor Number of vendors included. Note: if more than one	38	Vendor (1) address
34	Put 'X' in one box Yes No ABOUT THE VENDOR including transferor, lessor	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 vendor is involved complete boxes 45 to 48, and for	38	
34	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	
	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
	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	Postcode
	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
35	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
35	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
35	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
35	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
34 35 36	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 Vendor (1) first name(s)		Postcode House or building number Rest of address, including building name
35	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 Rest of address, including building name
35	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 Vendor (1) first name(s)		Postcode House or building number Rest of address, including building name

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0	Agent's address	41	Agent's D	X nun	ıber a	nd excl	nang	e				
	Postcode											
	Building number											
		42	Agent's e	mail a	ddres	S						
	Rest of address, including building name											
		43	Agent's r	eferen	ce							
			101011010111111111111111111111111111111	ia intotal i								
		44	Agent's p	hone	numb	er						
	ADDITIONAL VENDOR Details of other people involved (including transferor, les	sor) oth	or than you	ndor () f =	nore th	an r	nne :	add)	tion	ıal	
	vendor complete supplementary return SDLT2 Land Tr											
45	Title Enter MR, MRS, MISS, MS or other title	48	Vendor (2	2) addı	ess							
45	Title Enter MR, MRS, MISS, MS or other title Note: only complete for an individual	48				as bau	50 IE				4	- L .I.
45		48	Put '>			as box :	38. If	not,	give	e ado	dress	s belo
	Note: only complete for an individual	48				as box :	38. If	not,	give	e ado	dress	s belo
45 46		48	Put '>	" if the	same		38. If	not,	give	e ado	dress	s belo
	Note: only complete for an individual	48	Put '>	" if the	same		38. If	not,	give	e ado	dress	s belo
	Note: only complete for an individual	48	Put '> Postcode House or	f if the	same	nber				e ado	dress	s beld
	Note: only complete for an individual Vendor (2) surname or company name	48	Put '>	f if the	same	nber				e add	dress	s belo
46	Note: only complete for an individual	48	Put '> Postcode House or	f if the	same	nber				addd a addd a a a a a a a a a a a a a a	dress	s bek
46	Vendor (2) first name(s)	48	Put '> Postcode House or	f if the	same	nber				add	dress	s beld
46	Vendor (2) first name(s)	48	Put '> Postcode House or	f if the	same	nber				add	dress	s bek
46	Vendor (2) first name(s)	48	Put '> Postcode House or	f if the	same	nber				addee addee	dress	s beld
46	Vendor (2) first name(s)	48	Put '> Postcode House or	f if the	same	nber				add	dress	s bek
46	Vendor (2) surname or company name Vendor (2) first name(s) Note: only complete for an individual		Put '> Postcode House or	f if the	same	nber				e add	dress	s bek
46	Vendor (2) first name(s)		Put '> Postcode House or	if the building build	same	mber	llding	j nar	me			
46	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 '> Postcode House or	the distribution of the control of t	same	mber ling bui	llding	j nar	me	it pre		
46	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 '> Postcode House or Rest of ac	the distribution of the control of t	same	mber ling bui	llding	j nar	me	it pre		
46	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 '> Postcode House or Rest of ac If purchas a UK com	"if the building land land land land land land land land	same incluce is a U or pari	K comphism to bulk reference t	any p UT	you R nu ce, g	me mus imbe	st protein	ovid	e
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46	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'> Postcode House or Rest of ac If purchas a UK com If purchas from the	building ser (1)	is a U	Ming building buildin	lding languany p UT	you R nu ce, g	mussimbo	tt protest at tax base	ovida c refeed	ee

	ABOUT THE PURCHASER continued		
52	Number of purchasers included. Note: if more than one purchaser is involved complete boxes 67 to 71, and for three or more purchasers complete an SDLT2 for each one	59	Are the purchaser and vendor connected? Put 'X' in one box
			Yes No
53	Title Enter MR, MRS, MISS, MS or other title	60	To which address shall we send the certificate? Put 'X' in one box
	Note: only complete for an individual		Property (box 28) Purchaser's (box 56)
			Agent's (box 63)
54	Purchaser (1) surname or company name	61	I authorise my agent to handle correspondence on my behalf. Put 'X' in one box
			Yes No
55	Purchaser (1) first name(s)	62	Agent's name
	Note: only complete for an individual		
56	Purchaser (1) address	63	
	Put 'X' if the same as box 28. If not, give address below		Postcode
	Postcode		Building number
	House or building number		Rest of address, including building name
	Rest of address, including building name		
			A
		64	Agent's DX number and exchange
57	Is the purchaser acting as a trustee? Put 'X' in one box		
	Yes No		
58	Give a daytime phone number - this will help us if we need to contact you about your return	65	Agent's reference
		66	Agent's phone number

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	THE FALL AND MADE ANICE MC		(3)							
67	Title Enter MR, MRS, MISS, MS or other title 70 Note: only complete for an individual	Purchase	r (2) a	ddre	SS					
	Note: only complete for an individual	Put '>	(' if the	e sam	e as box	56. If r	not, g	ive ad	dress	belov
		Postcode								
68	Purchaser (2) surname or company name									
		House or	buildi	na ni	ımber					
			1							
69	Durchasor (2) first name(s)	Rest of ac		, ınclı	iding ho	ouse na	ime, t	ouildir	ng na	me
69	Purchaser (2) first name(s) Note: only complete for an individual									
	71	Is purcha	ser (2)) acti	ng as a	trustee	e? Pul	'X' in	one	box
		Yes		. No)					
	ADDITIONAL SUPPLEMENTARY RETURNS									
72	How many supplementary returns have you enclosed with this ret	urn2								
	Answer in respect of the SDLT2, SDLT3 and SDLT4 returns you have en		one. p	lease	put '0'					
			,							
	SDLT2 - Additional vendor/purchaser details	S S	DLT4 -	- Add	itional o				aser	(1)
	SDLT2 - Additional vendor/purchaser details SDLT3 - Additional details about the land	S S	DLT4 -	- Add	itional o				aser	(1)
		S S	DLT4 -	- Add					aser	(1)
		S S	DLT4 -	- Add					aser	(1)
73	SDLT3 - Additional details about the land DECLARATION	S	DLT4 -	- Add tran	saction,	includi	ng lea	ises	aser	(1)
73	SDLT3 - Additional details about the land DECLARATION The purchaser(s) must sign this return. Read the guidance notes in l	ooklet SDL	DLT4 - and the	- Add e tran	saction,	includi	ng lea	ises	aser	(1)
73	DECLARATION The purchaser(s) must sign this return. Read the guidance notes in I Who should complete and sign the Land Transaction Return?' If you give false information, you may face financial penalties and proof The information I have given on this return is correct and complete	ooklet SDL	of my	- Add e tran partic	saction,	includi	ng lea	ises	aser	(1)
73	DECLARATION The purchaser(s) must sign this return. Read the guidance notes in I Who should complete and sign the Land Transaction Return?' If you give false information, you may face financial penalties and proof The information I have given on this return is correct and complete	sooklet SDL'	of my	- Add e tran partic	saction,	includi	ng lea	ises	aser	(1)
73	DECLARATION The purchaser(s) must sign this return. Read the guidance notes in I Who should complete and sign the Land Transaction Return?' If you give false information, you may face financial penalties and proof The information I have given on this return is correct and complete	ooklet SDL ecution. o the best ature of pu	of my	- Add e tran partic know	saction, cular the	e section	ng lea	aded		
73	DECLARATION The purchaser(s) must sign this return. Read the guidance notes in I Who should complete and sign the Land Transaction Return?' If you give false information, you may face financial penalties and promote in I have given on this return is correct and complete. Signature of purchaser 1 Signature 1	ooklet SDL' ecution. o the best ature of pu	of my	- Add e tran partic know er 2	saction, cular the	e section	ng lea	aded		

SDLT1 v2

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.



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



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.

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*

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

Please do not write or mark below this perforation

99999999MC &7241578049 000000000 74

PART 2 ADDITIONAL DETAILS ABOUT THE LAND

HM Revenue & Customs	Land Transaction Return Additional details about the land
hen to fill in this return in this return when you cannot fit all the details on the lin Land Transaction Return, SDLT1. The guidance notes all help you to answer the questions. You need help with any part of this return or with anythe the guidance notes, please phone the Stamp Taxes Help 1845 603 0135, open 8.30am to 5.00pm Monday to Fizept bank holidays. You can get further copies of this remains the orderline on 0845 302 1472.	Insert the reference number from the payslip on page 7 of the Land Transaction Return, SDLT1, here. ning bline riday, 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
House or building number	of the SDLT1 return
riouse of 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



PART 3

ADDITIONAL DETAILS ABOUT THE TRANSACTION, INCLUDING LEASES

ou ne t ote yo i th n 0	en to fill in this return must fill in this return where additional information about transaction and/or lease can be provided. The guidance s will help you to answer the questions. u need help with any part of this return or with anything e guidance notes, please phone the Stamp Taxes Helpline 845 603 0135, open 8.30am to 5.00pm Monday to Friday, pt bank holidays. You can get further copies of this return the orderline on 0845 302 1472.	Inser of th	t the reference number from the payslip on page 7 e Land Transaction Return, SDLT1, here. ficial use only
	ABOUT THE TRANSACTION		
1	If this transaction is part of the sale of business, what does the sale include? Put 'X' in relevant boxes Stock Goodwill		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? 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		Have you agreed with HM Revenue & Customs that you will pay on a deferred basis?
	Shop		Yes No
	Warehouse		
	Factory		If there are any minerals or mineral rights reserved enter the code below
	Other		Enter code from the guidance notes
	Other industrial unit		Give a description of the purchaser(s) Enter code from the guidance notes

Enter code from the guidance notes Address or situation of land Put 'X' in this box if the same as box 28 on SDLT1 F not, give address below Postcode House or building number	11 Title number, if any 12 NLPG UPRN 13 If the transaction is for land, what is the unit and area
Put 'X' in this box if the same as box 28 on SDLT1 inot, give address below costcode	12 NLPG UPRN
F not, give address below Postcode	
ostcode	
	13 If the transaction is for land, what is the unit and area
Auro er building number	13 If the transaction is for land, what is the unit and area
iouse of building number	of measurement? Put 'X' in one box
test of address, including house name, building name, lat number or continuation from the SDLT1	Hectares Square metres 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
	19 Rent-free period
	Number of months
	20 Annual starting rent inclusive of VAT actually payable £ 0 0
	End date for starting rent
	D D M M Y Y Y Y
	Later rent known? Put 'X' in one box

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ABOUT L	EASES continued			
21 What is the	amount of VAT, if any?		30	Rent review frequency
£		.00		
22 Total prem	ium payable		31	Date of first review
£		• 0 0		D D M M Y Y Y
23 Net presen	t value upon which tax i	s calculated	32	Rent review clause (type). Put 'X' in one box
£		• 0 0		Open market RPI Other
24 Total amou	ınt of tax due - premium		33	If Schedule 17A para 7FA 2003 has been used in calculating the NPV, what is the date of the rent change?
£		• 0 0		D D M M Y Y Y
25 Total amou	ınt of tax due - NPV			
£		.00	34	Service charge amount if known
		1000		£ 0 0
26 Any terms	surrendered		35	Service charge frequency. Put 'X' in one box
				Monthly Annually
				Quarterly Other
			36	Other consideration - tenant to landlord
27 Break claus	se type. Put 'X' in one box			(for example, services, building works) Enter the relevant codes from the guidance notes
Landlo	rd Tenant only	Either		
28 What is the	date of the break clause	e?	37	Other consideration - landlord to tenant
D D N	M Y Y Y Y		31	(for example, services, building works) Enter the relevant codes from the guidance notes
	ne following relate to thi levant boxes. If none, leav			
Option	to renew			
Marke	rent			
Turnov	er rent			
Unasce	ertainable rent			
Contin	gent 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.

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