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.
- (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.

^{(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.

- (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



Land Transaction Return

For official u	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/sdlt

Starting your return

ABOUT THE TRANSACTION		
Type of property		6 Date of contract or conclusion of missives
Enter code from the guid	ance notes	D D M M Y Y Y
If entering 02 or 03, make sure yo	u complete form	
SDLT4 and box 72 of this form		7 Is any land exchanged or part-exchanged? Put 'X' in one box
Description of transaction		Yes No
Enter code from the guidance	notes	If 'Yes' complete address of location
3 Interest transferred or created		Postcode
Enter code from the guid	ance notes	House or building number
Effective date of transaction		
D D M M Y Y Y		Rest of address, including building name
Any restrictions, covenants or co value of the interest transferred 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
Termelenkerkerkerkerkerkerk		

	ABOUT THE TAX CALCULATION									
9	Are you claiming relief? Put X in one box	12	What form does the consideration take? Enter the relevant code(s) from the guidance notes							
	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, or the company's CIS number		Put 'X' in one bax 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		£ 00							
	£ 0 0	14	Total amount of tax due for this transaction							
	What is the total consideration in money or money's	14								
	worth, including any VAT actually payable for the		£ .00							
	transaction notified?	15	Total amount paid or enclosed with this notification							
	£ 00		£ .00							
1	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							
	£ 0 0		Yes No							
	ABOUT LEASES 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?							
			£ .00							
	Enter code from the guidance notes		2							
7	Start date as specified in lease	22	Total premium payable							
	D D M M Y Y Y Y		f .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		£ 0 0 0							
9	Rent-free period	24	Total amount of tax due – premium							
	Number of months		f .00							
		25	Total amount of tax due - NPV							
9	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.							
	D D M M T T T T T									
	Later rent known? Put 'X' in one box									

elopment land, what is the area one box Square metres
elopment land, what is the area one box
one bax
square metres
Put X' in one box
ld be written on the plan
mber
ding building name

i	Agent's address	41	Agent's DX number and exchange						
0	Postcode	41	Agent's DX number and exchange						
	Postcode								
	Building number								
	Data ing nambel								
		42	Agent's email address						
	Rest of address, including building name								
		43	Agent's reference						
		44	Agent's phone number						
	ADDITIONAL VENDOR								
45	Note: only complete for an individual	40	Put X if the same as box 38. If not, give address bel						
	Note: only complete for all individual.								
	Note: Only Complete for all Incividual								
16			Put 'X' if the same as box 38. If not, give address be						
16	Vendor (2) surname or company name		Put 'X' if the same as box 38. If not, give address be Postcode						
46			Put 'X' if the same as box 38. If not, give address be						
46			Put 'X' if the same as box 38. If not, give address be Postcode						
16			Put X if the same as box 38. If not, give address be Postcode House or building number						
	Vendor (2) surname or company name		Put 'X' if the same as box 38. If not, give address be Postcode						
			Put X if the same as box 38. If not, give address be Postcode House or building number						
	Vendor (2) surname or company name Vendor (2) first name(s)		Put X if the same as box 38. If not, give address be Postcode House or building number						
	Vendor (2) surname or company name Vendor (2) first name(s)		Put X if the same as box 38. If not, give address be Postcode House or building number						
	Vendor (2) surname or company name Vendor (2) first name(s)		Put X if the same as box 38. If not, give address be Postcode House or building number						
	Vendor (2) surname or company name Vendor (2) first name(s)		Put X if the same as box 38. If not, give address be Postcode House or building number						
	Vendor (2) surname or company name Vendor (2) first name(s)		Put X if the same as box 38. If not, give address be Postcode House or building number						
	Vendor (2) surname or company name Vendor (2) first name(s)		Put X if the same as box 38. If not, give address be Postcode House or building number						
	Vendor (2) surname or company name Vendor (2) first name(s)		Put X if the same as box 38. If not, give address be Postcode House or building number						
47	Vendor (2) surname or company name Vendor (2) first name(s) Note: only complete for an individual	51	Put X if the same as box 38. If not, give address be Postcode House or building number Rest of address, including building name						
47	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	51	Put X if the same as box 38. If not, give address be Postcode House or building number Rest of address, including building name						
17	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)	51	Put X if the same as box 38. If not, give address be Postcode House or building number Rest of address, including building name If purchaser (1) is a UK company you must provide						
17	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	51	Put X if the same as box 38. If not, give address be Postcode House or building number Rest of address, including building name If purchaser (1) is a UK company you must provide a UK company or partnership UTR number						
47	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	51	Put X' if the same as box 38. If not, give address be Postcode House or building number Rest of address, including building name If purchaser (1) is a UK company you must provide a UK company or partnership UTR number						
47	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)	51	Put X if the same as box 38. If not, give address be Postcode House or building number Rest of address, including building name If purchaser (1) is a UK company you must provide a UK company or partnership UTR number						
47	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	51	Put X if the same as box 38. If not, give address being postcode House or building number Rest of address, including building name If purchaser (1) is a UK company you must provide a UK company or partnership UTR number						
47	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)	51	Put X if the same as box 38. If not, give address be Postcode House or building number Rest of address, including building name If purchaser (1) is a UK company you must provide a UK company or partnership UTR number If purchaser (1) has no UK reference, give a tax referent from the country in which purchaser (1) is based						
17	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 If purchaser (1) is VAT registered, give their	51	Put X if the same as box 38. If not, give address being postcode House or building number Rest of address, including building name If purchaser (1) is a UK company you must provide a UK company or partnership UTR number						
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) D D M M Y Y Y Y	51	Put X if the same as box 38. If not, give address bet Postcode House or building number Rest of address, including building name If purchaser (1) is a UK company you must provide a UK company or partnership UTR number If purchaser (1) has no UK reference, give a tax referent from the country in which purchaser (1) is based						
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) D D M M Y Y Y Y If purchaser (1) is VAT registered, give their	51	Put X if the same as box 38. If not, give address bet Postcode House or building number Rest of address, including building name If purchaser (1) is a UK company you must provide a UK company or partnership UTR number If purchaser (1) has no UK reference, give a tax referent from the country in which purchaser (1) is based						

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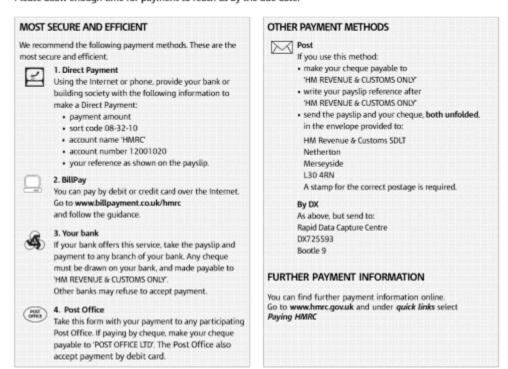
SDLT1 v2

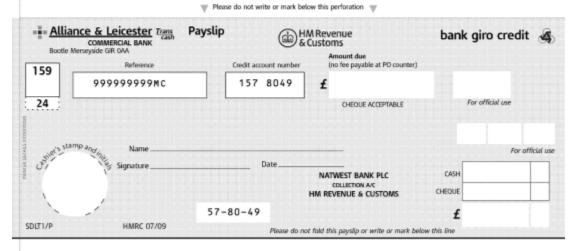
	ABOUT THE PURCHASER continued								
52	Number of purchasers included. Note: if more than one purchaser is involved complete boxes 67 to 71, and for three or more purchasers complete an SDLT2 for each one	59	Are the purchaser and vendor connected? Put 'X' in one box Yes No						
			Yes No						
3	Title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

	ADDITIONAL PURCHASER		
	Details of other people involved (including transferee, les purchaser, complete supplementary return SDLT2 Land T		
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		
-	Purchaser (2) surname or company name		
			House or building number
			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
		Bhii	is parchaser (2) acting as a distrect. Fat it in one sow
			Yes No
	ADDITIONAL SUPPLEMENTARY RETURNS How many supplementary returns have you enclosed with	h ship pas	,
	Answer in respect of the SDLT2, SDLT3 and SDLT4 returns you		
			CONT. 1150 1110 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	SDLT2 - Additional vendor/purchaser details		SDLT4 - Additional details about purchaser (1) and the transaction, including leases
	SDLT3 - Additional details about the land		and the transaction, including leases
	DECLARATION		
73	The purchaser(s) must sign this return. Read the guidance r Who should complete and sign the Land Transaction Return		ooklet SDLT6, in particular the section headed
	If you give false information, you may face financial penalties		
	The information I have given on this return is correct and co	omplete t	o the best of my knowledge and belief.
	Signature of purchaser 1	Sign	ature of purchaser 2
	Please keep a copy of this return and a note of the unique to the payslip.	ransaction	reference number, which is in the 'Reference' bax on
	the payslip.	ransaction	reference number, which is in the 'Reference' bax on
	the payslip. Finally, send your completed return to:	erton, Me	

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 ir main	en to fill in this return this return when you cannot fit all the details on the Land Transaction Return, SDLT1. The guidance notes nelp you to answer the questions.	REFERENCE Insert the reference number from the payslip on page 7 of the Land Transaction Return, SDLT1, here.
in the	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, of 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	
	Address or situation of land	
	Postcode	
		Is this a continuation of the address in box 28 of the SDUT1 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
		Lines code from the guidance notes

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PART 3 ADDITIONAL DETAILS ABOUT THE TRANSACTION, INCLUDING LEASES

& 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 transaction and/or lease can be provided. The guidance otes will help you to answer the questions. If you need help with any part of this return or with anythin the guidance notes, please phone the Stamp Taxes Helplin no 845 603 0135, open 8.30am to 5.00pm Monday to Fridaxept bank holidays. You can get further copies of this return the orderline on 0845 302 1472.	Insert the reference number from the payslip on page 7 of the Land Transaction Return, SDLT1, here.							
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							
If the property is for commercial use, what is it? Put ${\mathcal K}$ in the appropriate box(es)	4 Is any part of the consideration contingent or dependent on uncertain future events?							
Office	Yes No							
Hotel Shop Warehouse	5 Have you agreed with HM Revenue & Customs that you will pay on a deferred basis? 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								
Other industrial unit	7 Give a description of the purchaser(s) Enter code from the guidance notes							

	Complete if the transaction notified on SDLT1 is for the	grant of n	nore than one lease							
ij	Type of property	10	Local authority number							
	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		2 NLPG UPRN							
	Postcode	12								
	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	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							
			£ .00							
			End date for starting rent							
			D D M M Y Y Y Y							
			Later rent known? Put 'X' in one box							
			Yes No							

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	ABOUT LEASES continued												
21	What is the amount of VAT, if any?				30	Rent review	v freq	uenc	у				
	£ .0	0)										
22	Total premium payable				31	Date of first	t revie	w					
	£	0)	0		D D M	M	Υ	Υ	Υ	Υ		
23	Net present value upon which tax is calcula	itea	d		32	Rent review	v claus	se (t	ype).	Put	x'i	n one	box
	£	0)	0		Open m	narket			RP	ų		Other
24	Total amount of tax due - premium				33	If Schedule							
	£	0)	0			M M	PV, v	vhat		ne d	ate of	the rent chan
25	Total amount of tax due - NPV					- - -		i	ü	i			
	£ .	0)	0	34	Service cha	rge an	nour	nt if k	mov	wn		
						£						. 0	0
26	Any terms surrendered				35	Service cha	rge fr	eque	ncy.	Put	'X' in	n one t	OCK .
						Monthi	y		,	Annı	ually	,	
						Quarte	rly		Ot	ther			
					36	Other consi	iderat	ion -	tena	ant	to la	andlore	1
27	Break clause type. Put 'X' in one box					(for example Enter the re				200			ce notes
	Landlord Tenant only	E	ith	er				F	Ť				
28	What is the date of the break clause?				37	Other consi	dorat	lon	Lane	llor	dto	tonan	
	D D M M Y Y Y Y				3/	(for example Enter the re	e, serv	rices,	build	ding	wo	rks)	
29													CE TRACE
	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.