
STATUTORY INSTRUMENTS

2021 No. 13

STAMP DUTY LAND TAX

**The Stamp Duty Land Tax (Administration)
(Amendment) Regulations 2021**

<i>Made</i>	- - - -	<i>6th January 2021</i>
<i>Laid before the House of Commons</i>	- - - -	<i>7th January 2021</i>
<i>Coming into force</i>	- -	<i>1st April 2021</i>

The Commissioners for Her Majesty's Revenue and Customs make these Regulations 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⁾.

Citation and commencement

1. These Regulations may be cited as the Stamp Duty Land Tax (Administration) (Amendment) Regulations 2021 and come into force on 1st April 2021.

Amendment of the Stamp Duty Land Tax (Administration) Regulations 2003

2.—(1) The Stamp Duty Land Tax (Administration) Regulations 2003⁽²⁾ (“the Principal Regulations”) are amended as follows.

(2) For the form in Part 1 of Schedule 2 (land transaction return: main return) substitute the form in the Schedule to these Regulations.

Transitional Provision

3. In respect of any land transaction of which the effective date is before 1 April 2021, provided the form is delivered before 1 May 2021, the requirement in regulation 9 of the Principal Regulations to deliver a land transaction return on the form prescribed by Part 1 of Schedule 2 to those

(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. Section 42(3) of the Finance Act 2003 explains that in Part 4 of that Act the Commissioners of Inland Revenue are referred to as “the Board”.

(2) S.I. 2003/2837 amended by S.I. 2011/455; there are other amending instruments but none is relevant.

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Regulations, containing the information required by that form, may be satisfied either by delivering a return—

- (a) on the form substituted in Part 1 of Schedule 2 to the Principal Regulations by virtue of the amendments made by these Regulations, containing the information required by that form, or
- (b) on the form previously prescribed in Part 1 of Schedule 2 to the Principal Regulations immediately before the coming into force of these Regulations, containing the information required by that form.

6th January 2021

Penny Ciniewicz
Angela MacDonald
Two of the Commissioners for Her Majesty's
Revenue and Customs

SCHEDULE

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Land Transaction Return

For official use only [] [] [] [] [] []

Your transaction return

- How to fill in this return
For online guidance and help answering questions, go to www.gov.uk and search for 'SDLT1'.
• 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
- do not strike through anything irrelevant
• show amounts in whole pounds only, rounded down to the nearest pound, ignore the pence
• complete the payslip on page 7
• 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 0300 200 3510.
For opening hours, go to www.gov.uk/hmrc/contact
You can get further copies of this return and any supplementary returns from the orderline on 0300 200 3511.
Online filing is quicker and easier. For more information, go to www.gov.uk/business-tax/stamp-taxes

Starting your return

Form fields for 'About the transaction' including: 1 Type of property, 2 Description of transaction, 3 Interest transferred or created, 4 Effective date of transaction, 5 Any restrictions, covenants or conditions affecting the value of the interest transferred or granted?, 6 Date of contract or conclusion of missives, 7 Is any land exchanged or part-exchanged?, 8 Is the transaction pursuant to a previous option agreement?

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About the tax calculation

9 Are you claiming relief? For Crown Employment Relief, see Question 52. Put 'X' in one box
 Yes No
If 'Yes' show the reason
 Enter code from the guidance notes
Enter the charity's registered number, if available, or the company's CIS number

For relief claimed on part of the property only, enter the amount remaining chargeable
£ .

10 What is the total consideration in money or money's worth, including any VAT actually payable for the transaction notified?
£ .

11 If the total consideration for the transaction includes VAT, give the amount
£ .

12 What form does the consideration take?
Enter the relevant code(s) from the guidance notes

13 Is this transaction linked to any other(s)?
Put 'X' in one box
 Yes No
Total consideration or value in money or money's worth, including VAT paid for all of the linked transactions
£ .

14 Total amount of tax due for this transaction
£ .

15 Total amount paid or enclosed with this notification
£ .
Does the amount paid include payment of any penalties and any interest due? Put 'X' in one box
 Yes No

About leases if this does not apply, go straight to box 26 on page 3

16 Type of lease
 Enter code from the guidance notes

17 Start date as specified in lease
DD MM YYYY

18 End date as specified in lease
DD MM YYYY

19 Rent-free period
Number of months

20 Annual starting rent inclusive of VAT actually payable
£ .
End date for starting rent
DD MM YYYY
Later rent known? Put 'X' in one box
 Yes No

21 What is the amount of VAT, if any?
£ .

22 Total premium payable
£ .

23 Net present value upon which tax is calculated
£ .

24 Total amount of tax due - premium
£ .

25 Total amount of tax due - NPV
£ .
Check the guidance notes to see if you will need to complete supplementary return SDLT4, 'Additional details about the transaction, including leases'.

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Paying HMRC

Secure and efficient ways to pay

Make sure you pay by the deadline.

Bank details for online or telephone banking, CHAPS, Bacs

You can make a transfer from your bank account by Faster Payments, CHAPS or Bacs. Use sort code 08-32-10, account number 12001020, account name 'HMRC Shipley' followed by the reference on the payslip.

By online card payment

Go to www.gov.uk/pay-tax-debit-credit-card and follow the instructions.

At your bank or building society

Take your payslip to your branch and pay by cash or cheque.

Make cheques payable to 'HM Revenue and Customs only' followed by the reference on the payslip.

Payment questions?

For further payment information, go to www.gov.uk/dealing-with-hmrc/paying-hmrc

Other ways to pay

By cheque through the post

Make your cheque payable to 'HM Revenue and Customs only' followed by the reference on the payslip. Send your payslip and cheque to:

BT Stamp Duty Land Tax
HM Revenue and Customs
BX9 1LT

Don't fold either the payslip or the cheque or fasten them together. A stamp for the correct postage is required.

7002963 HMRC 08/20

Please do not write or mark below this perforation

ABC	 HM Revenue & Customs	bank giro credit 	ABC				
Date _____	Barclays Bank Plc Automated Bulk Credit Clearing Account number 63464695 11-47						
Cashier's stamp _____	Account HM Revenue and Customs		For official use				
	Paid in by _____		For official use				
	Reference number 300000001MA		CASH <table border="1"><tr><td></td><td></td></tr><tr><td></td><td></td></tr></table>				
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EXPLANATORY NOTE

(This note is not part of the Regulations)

The Regulations amend Part 1 of Schedule 2 to the Stamp Duty Land Tax (Administration) Regulations 2003 (S.I. 2003/2837) to provide a new SDLT 1 form in connection with land transactions for the purposes of stamp duty land tax. (The SDLT 1 form is a “land transaction return” within the meaning of Schedule 10 to the Finance Act 2003.)

Regulation 2 substitutes a new form SDLT 1 for the form previously prescribed.

Regulation 3 makes transitional provision for forms delivered in respect of land transactions of which the effective date (defined in section 119 of the Finance Act 2003) is before 1 April 2021. In respect of those land transactions, the validity of the previous form of SDLT 1 is preserved, provided it is delivered before 1 May 2021.

A Tax Information and Impact Note covering this instrument was published on 26 October 2020 alongside draft legislation for the changes to the SDLT return and is available on the website at <https://www.gov.uk/government/consultations/draft-legislation-the-stamp-duty-land-tax-administration-amendment-regulations-2021>. It remains an accurate summary of the impacts that apply to this instrument.