#### STATUTORY INSTRUMENTS

### 2021 No. 13

## STAMP DUTY LAND TAX

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

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

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

<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. 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".

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

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.

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

6th January 2021

	SCHEDULE	Regulation
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HM Revenue & Customs	Land Transaction Return	n
Your transaction return  How to fill in this return  For online guidance and help answering questions www.gov.uk and search for 'SDLT1'.  • write inside the boxes - Use black ink and capita if you make a mistake, cross it out and write the information underneath  • teave blank any boxes that don't apply to you — do not strike through anything irrelevant  • show amounts in whole pounds only, rounded of to the nearest pound, ignore the pence  • complete the payslip on page 7  • photocopies are not acceptable	on 0300 200 3510.  al letters 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 200 351 Online fling is quicker and easier. For more information, go to www.gov.uk/business-tax/stamp-taxes	
About the transaction  1 Type of property  Enter code from the guidance notes If entering 02 or 03, make sure you complete SDLT4 and box 72 of this form  2 Description of transaction  Enter code from the guidance notes  3 Interest transferred or created  Enter code from the guidance notes  4 Effective date of transaction  D D M M Y Y Y Y  5 Any restrictions, covenants or conditions affer value of the interest transferred or granted? Put X in one box  Yes No If Yes' provide details	Is any land exchanged or part-exchanged?   Put 'X' in one box	+ *

About the tax calculation	
9 Are you claiming relief? For Crown Employment Relief,	12 What form does the consideration take?
see Question 52. Put 'X' in one box	Enter the relevant code(s) from the guidance notes
Yes No	
If 'Yes' show the reason	13 Is this transaction linked to any other(s)?
Enter code from the guidance notes	Put 'X' in one box
Enter the charity's registered number, if available, or the company's CIS number	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,	ε 00
enter the amount remaining chargeable	14 Total amount of tax due for this transaction
الثاليّا والبالبالبالبالبالبالبالبالبالبالبالبالبا	E COO
10 What is the total consideration in money or money's 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	Does the amount paid include payment of any penalties and any interest due? Put X' in one box
VAT, give the amount	Yes No
2 00	E RES NO
Enter code from the guidance notes  17 Start date as specified in lease  D D M M Y 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	21 What is the amount of VAT, if any?  E
20 Annual starting rent inclusive of VAT actually payable	25 Total amount of tax due - NPV
£ 00.	
End date for starting rent	Check the guidance notes to see if you will need to complete supplementary return SDLT4, 'Additional
	details about the transaction, including leases'.
DD MM YYYY	
Later rent known? Put 'X' in one box	

	About the land including buildings Where more than one piece of land is being sold please of SDLT4 (for leases or assignments)	complete the supplementary return SDLT3 or	
	Number of properties included	29 Local authority number	
	Where more than one property is involved, do you want a certificate for each property? Put X' in one box  Yes No	30 Title number, if any	
	28 Address or situation of land Postcode	31 NLPGUPRN	
	House or building number	32 If agricultural or development land, what is the area (if known)? Put X in one box  Hectares Square metres	
	Rest of address, including building name (continue on SDLT3)	Area  133 Is a plan attached? Put 'X' in one box Note: the UTRN should be written on the plan	
	Is the address continued on SDLT3? Put X' in one box Yes No	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 3 or more vendors complete SDLT2 for each one	38 Vendor (1) address Postcode	
	Title Enter MR, MRS, MISS, MS or other title	House or building number	
- 1	Note: only complete for an individual	Rest of address, including building name	
	Vendor (1) surname or company name		
	36 Vendor (1) surname or company name  Wendor (1) first name(s)  Note: only complete for an individual	39 Agent's name	

	About the vendor continued	
40	Agent's address Postcode	41 Agent's DX number and exchange
	Building number	
	Buttonig Humber	42 Agent's email address
	Post of address including building pages	
	Rest of address, including building name	
		43 Agent's reference
		44 Agent's phone number
46	Vendor (2) surname or company name	Postcode
	Vendor (2) surname or company name  Vendor (2) first name(s)  Note: only complete for an individual	Postcode  House or building number  Rest of address, including building name
	Vendor (2) first name(s)	House or building number
47	Vendor (2) first name(s) Note: only complete for an individual  About the purchaser including transferee, lessee National Insurance number of purchaser (1)	House or building number  Rest of address, including building name  11 If purchaser (1) is a UK company you must provide
47	Vendor (2) first name(s) Note: only complete for an individual  About the purchaser including transferee, lessee	House or building number  Rest of address, including building name
47	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	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) 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	House or building number  Rest of address, including building name  11 If purchaser (1) is a UK company you must provide
47	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	House or building number  Rest of address, including building name  51 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 reference
49	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	House or building number  Rest of address, including building name  51 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 reference
49	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)	House or building number  Rest of address, including building name  51 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 reference from the country in which purchaser (1) is based

Number of purchasers included. Note: if more than one purchaser is involved complete boxes 67 to 71, and for 3 or more purchasers complete an SDLT2 for each one  Are any of the purchasers non-UK resident? Put X in one box  Yes  No  Are any of the purchasers a UK resident close company controlled directly or indirectly by non-UK residents? Put X in one box  Yes  No  Are you claiming Crown Employment Relief? Put X in one box  Yes  No  53 Title Enter MR, MRS, MISS, MS or other title Note: only complete for an individual  54 Purchaser (1) surname or company name  55 Purchaser (1) address  Put X if the same as box 28. If not, give address below Postcode  House or building number  Rest of address, including building name  SDLT1 V 6	St be purchaser acting as a trustee? Put X' in one box   Yes
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		see), other than purchaser (1). If more than one additional
67	purchaser, complete supplementary return SDLT2, 'Land To 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
69	Purchaser (2) first name(s)	Rest of address, including house name, building name or flat number
	Note: only complete for an individual	
		71 Is purchaser (2) acting as a trustee? Put X in one box
		Yes No
72	Additional supplementary returns  How many supplementary returns have you enclosed with Answer in respect of the SDLT2, SDLT3 and SDLT4 returns you	
72	How many supplementary returns have you enclosed with Answer in respect of the SDLT2, SDLT3 and SDLT4 returns you SDLT2 - Additional vendor/purchaser details	
72	How many supplementary returns have you enclosed with Answer in respect of the SDLT2, SDLT3 and SDLT4 returns you SDLT2 - Additional vendor/purchaser details SDLT3 - Additional details about the land	have enclosed. If none, please put '0'  SDLT4 - Additional details about purchaser (1)
	How many supplementary returns have you enclosed with Answer in respect of the SDLT2, SDLT3 and SDLT4 returns you SDLT2 - Additional vendor/purchaser details	have enclosed. If none, please put '0'  SDLT4 - Additional details about purchaser (1)
	How many supplementary returns have you enclosed with Answer in respect of the SDLT2, SDLT3 and SDLT4 returns you SDLT2 - Additional vendor/purchaser details SDLT3 - Additional details about the land Declaration	have enclosed. If none, please put '0'  SDLT4 - Additional details about purchaser (1) and the transaction, including leases  and prosecution.
	How many supplementary returns have you enclosed with Answer in respect of the SDLT2, SDLT3 and SDLT4 returns you SDLT2 - Additional vendor/purchaser details SDLT3 - Additional details about the land Declaration  The purchaser(s) must sign this return.  If you give false information, you may face financial penaltics.	have enclosed. If none, please put '0'  SDLT4 - Additional details about purchaser (1) and the transaction, including leases  and prosecution.
	How many supplementary returns have you enclosed with Answer in respect of the SDLT2, SDLT3 and SDLT4 returns you SDLT2 - Additional vendor/purchaser details SDLT3 - Additional details about the land  Declaration  The purchaser(s) must sign this return.  If you give false information, you may face financial penalties. The information I have given on this return is correct and co Signature of purchaser 1	have enclosed. If none, please put '0'  SDLT4 - Additional details about purchaser (1) and the transaction, including leases  and prosecution.  Implete to the best of my knowledge and belief.
	How many supplementary returns have you enclosed with Answer in respect of the SDLT2, SDLT3 and SDLT4 returns you SDLT2 - Additional vendor/purchaser details SDLT3 - Additional details about the land  Declaration  The purchaser(s) must sign this return.  If you give false information, you may face financial penalties. The information I have given on this return is correct and co Signature of purchaser 1	have enclosed. If none, please put '0'  SDLT4 - Additional details about purchaser (1) and the transaction, including leases  and prosecution.  Implete to the best of my knowledge and belief.  Signature of purchaser 2  on reference number, which is in the Reference' box on the payslip.

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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



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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.