2004 No. 3124

TAXES

The Stamp Duty Land Tax (Administration) (Amendment) Regulations 2004

Made - - - - - - 25th November 2004

Laid before the House of Commons 29th November 2004

Coming into force - - - - 6th December 2004

The Commissioners of Inland Revenue in exercise of the powers conferred upon them by section 113(2) of, and paragraph 1 of Schedule 10 to, the Finance Act 2003(a) make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Stamp Duty Land Tax (Administration) (Amendment) Regulations 2004 and shall come into force on 6th December 2004.

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

- **2.** Amend the Stamp Duty Land Tax (Administration) Regulations 2003(**b**) ("the 2003 Regulations") as follows.
- **3.** For the form prescribed by Part 4 of Schedule 2 substitute the form prescribed in the Schedule to these Regulations.

Transitional provision

- **4.** In relation to forms delivered before 1st April 2005, the requirement to make a land transaction return on the form prescribed by Part 4 of Schedule 2 to the 2003 Regulations containing the information required by that form, is satisfied by making a return—
 - (a) on the form prescribed in the Schedule to these Regulations containing the information required by that form, or
 - (b) on the form formerly prescribed by Part 4 of Schedule 2 to the 2003 Regulations containing the information required by that form.

Ann Chant
Dave Hartnett
Two of the Commissioners of Inland Revenue

25th November 2004

⁽a) 2003 c. 14. Section 113(2) is cited for the meaning of "the Inland Revenue".

⁽b) S.I. 2003/2837, amended by Correction Slip not relevant to these Regulations.



Land Transaction Return

Additional details about the transaction, including leases

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If y in line Frie You 08

| | fill in this return | | REFEREN | CE | | | | | | |
|------------------------------|---|---|--|---|--|--|--|--|--|--|
| out the to e guidano | ransaction and/or lea ce notes will help you | e additional information se can be provided. I answer the questions. If this return or with anything | Insert the reference number from the payslip on page 7 of the Land Transaction Return, SDLT1, here. For official use only | | | | | | | |
| e on 084 day, exce | 5 603 0135, open 8:3 pt Bank Holidays. Cal further copies of this | one the Stamp Taxes enquiry 80am to 5:00pm Monday to Is are charged at local rates. 5 return from the Orderline on | | | | | | | | |
| ABO | OUT THE TRANSA | CTION | | | | | | | | |
| | is transaction is part of if the sale includes Pu | of the sale of business, please at 'X' in relevant boxes | 100 | Is any part of the consideration contingent or dependent on uncertain future events? | | | | | | |
| | Stock | Goodwill | | Yes No | | | | | | |
| Wha | Other at is the total amount of the sale of the business | Chattels and moveables of the consideration s apportioned to these items? | will | Have you agreed with the Inland Revenue that you will pay on a deferred basis? Yes No | | | | | | |
| £ | | .00 | | ere are any minerals or mineral rights reserved | | | | | | |
| | e property is for como 'X' in the appropriate b | mercial use, what is it? pox(es) | enter the code below Enter code from the guidance notes | | | | | | | |
| | Office | Hotel | 7 If the | e purchaser is VAT registered, give their | | | | | | |
| | Shop | Warehouse | VAT | VAT reference number | | | | | | |
| | Factory | Other | | | | | | | | |
| | Other industrial unit | | | 8 If the purchaser is a company please give the following details | | | | | | |
| rulir us fe | ng in accordance with | received a post transaction Code of Practice 10, or asked cation of the law to this box | | eference number | | | | | | |
| | Yes | No | Com | Company registration number | | | | | | |
| 9.55.755 | | t when completing this return? | If rec | gistered abroad, give its place of registration | | | | | | |
| | Vos | No | | | | | | | | |

Please turn over 🕥 BS11/04

SDLT4 V2

Ruling not received

PG 1

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| (| Cc | omp | lete | if | he t | ran | sact | ion r | otifi | ed c | n SI | DLT | l is t | for | the gr | ant of mo | re tha | n on | e le | ase | | | | | | | | | |
| 0 | 1 | Гурс | e of | pro | pert | у | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | Ent | er c | ode | fron | n the | guid | lanc | e no | tes | | | | | | | | | | | | | | | | | |
| | , | Address or situation of land | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | • | | | | | | | | | | | | | 12 | Local authority number | | | | | | | | | | | | | | |
| | | | | | | | | | me as | box | 28 | on S | DLT | 1 | | | | | | | | | | | | | | | |
| | | | code | | giv | e di | uure | ss be | iow | | | | | | | 13 | Title | nun | nber | if a | nv | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ŀ | Hou | se o | r bu | ildir | g n | umb | er | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | 10 | | | | | | | | | | 14 | NLP | G UP | RN | | | | | | | | | | |
| | Rest of address, including house name, building name, | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | from | | | | • | | | 15 | If the | e tra | nsac | tion | is fo | r lai | nd w | /hat | is ti | heı | ınit | and | 1: |
| | | | | | | | | | | | | | | | | | If the transaction is for land, what is the unit and a of measurement? Put 'X' in one box | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | Hect | ares | | | | | Sc | quar | e m | etre | 25 | |
| | | | | | | | | | | | | | | | | | Area | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | | | | | | | ld b | d? Please note that the form refe e written/displayed on the map. | | | | | | | | |
| | | | | | | | | | | | | | | | | | | Yes | | | | | | N | | | | | |
| | | | | | | | | | | | | | | | | | | ies | | | | | | IN | U | | | | |
| | | | | | | | | | 17 | Interest transferred or created | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | Enter code from the guidance notes | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | 18 | Туре | of l | ease | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | 12 12 2 | | | | |
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PG 2

SDLT 4 V2

| 9 | Start date as specified in lease | 29 | Break clause type Put 'X' in one box | | | | | | |
|----|--|----|---|--|--|--|--|--|--|
| | D D M M Y Y Y Y | | Landlord Tenant only | | | | | | |
| | Fad data as assaiffed in lassa | | Either | | | | | | |
| 20 | End date as specified in lease | | Either | | | | | | |
| | | 30 | What is the date of the break clause? | | | | | | |
| 1 | Rent free period Number of months | | D D M M Y Y Y Y | | | | | | |
| | Number of months | 31 | Which of the following relate to this lease? Put 'X' in relevant boxes. If none, leave blank | | | | | | |
| 22 | Annual starting rent inclusive of VAT (actually) payable | | Option to renew | | | | | | |
| | £ .00 | | Market rent Turnover rent Unascertainable rent | | | | | | |
| | End date for starting rent | | | | | | | | |
| | | | | | | | | | |
| | Later rent known? Put 'X' in one box | | | | | | | | |
| | Yes No | | Contingent reserved rent | | | | | | |
| 13 | What is the amount of VAT, if any? | 32 | Rent review frequency | | | | | | |
| Ì | £ 000 | | | | | | | | |
| 4 | Total premium payable | 33 | Date of first review | | | | | | |
| 24 | E • 0 0 | | D D M M Y Y Y Y | | | | | | |
| | | | | | | | | | |
| 25 | Net present value upon which tax is calculated | 34 | Rent review clause (type) Put 'X' in one box | | | | | | |
| | £ .00 | | Open market RPI | | | | | | |
| 6 | Total amount of tax due - premium | | Other | | | | | | |
| | E | 35 | If Schedule 17A para 7FA 2003 has been used in | | | | | | |
| | | | calculating the NPV, what is the date of the rent change? | | | | | | |
| 27 | Total amount of tax due - NPV | | D D M M Y Y Y Y | | | | | | |
| | £ 00 | | | | | | | | |
| 8 | Any terms surrendered | | | | | | | | |
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| | | | Please turn over | | | | | | |
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| Service charge amour | at if known | 20 | Other consideration - tenant to landlard | | | |
|-------------------------|-------------------------|----|---|--|--|--|
| | it if known | 38 | Other consideration – tenant to landlord (for example, services, building works) Enter the relevant codes from the guidance notes | | | |
| 7 Service charge freque | ency Put 'X' in one box | | | | | |
| Monthly | Annually | 39 | Other consideration - landlord to tenant (for example, services, building works) Enter the relevant codes from the guidance not | | | |
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EXPLANATORY NOTE

(This note is not part of the Order)

These Regulations amend the Stamp Duty Land Tax (Administration) Regulations 2003 (S.I. 2003/2837) to substitute a new prescribed form in Part 4 of Schedule 2 to those Regulations for the purpose of a land transaction return.

The Regulations make transitional provision so that until 31st March 2005 either the form prescribed by them, or the form which it replaces, may be used.

These Regulations do not impose any new costs on business.

STATUTORY INSTRUMENTS

2004 No. 3124

TAXES

The Stamp Duty Land Tax (Administration) (Amendment) Regulations 2004

