# 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(a).

## 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(**b**) ("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 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

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

(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 2

SDLT1 v2.0 08 20\_SDLT1 06/11/2020 12:29 Page 1 Land Transaction Return (ch) **HM** Revenue & Customs For official use only Your transaction return How to fill in this return If you need help with any part of this return or with anything For online guidance and help answering questions, go to in the guidance notes, phone the Stamp Taxes Helpline www.gov.uk and search for 'SDLT1'. on 0300 200 3510. For opening hours, go to www.gov.uk/hmrc/contact • write inside the boxes - Use black ink and capital letters You can get further copies of this return and any if you make a mistake, cross it out and write the correct information underneath supplementary returns from the orderline on 0300 200 3511. leave blank any boxes that don't apply to you

 do not strike through anything irrelevant

 Online filing is quicker and easier. For more information, go to www.gov.uk/business-tax/stamp-taxes · 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 Starting your return About the transaction 1 Type of property 6 Date of contract or conclusion of missives ۲ +D D M M Y Y Y Y Enter code from the guidance notes 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 No Yes Enter code from the guidance notes If 'Yes' complete address of location Postcode 3 Interest transferred or created 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 No Yes If 'Yes' provide details 8 Is the transaction pursuant to a previous option agreement? Put 'X' in one box Yes No SDLT1 v6 PAGE 1 HMRC 08/20 

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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	12 What form does the consideration take? Enter the relevant code(s) from the quidance notes
see cuestion 32. Put X in one box	
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,	Yes No
or the company's CIS number	Total consideration or value in money or money's wor
	including VAT paid for all of the linked transactions
For relief claimed on part of the property only, enter the amount remaining chargeable	£ 00
£ 00	14 Total amount of tax due for this transaction
	£ 00
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
£ 0 0	£ 0 0
	Does the amount paid include payment of any penalt
11 If the total consideration for the transaction includes	and any interest due? Put 'X' in one box
VAT, give the amount	
	Yes No
£   • 0 0   About leases if this does not apply, go straight to box	
	26 on page 3 21 What is the amount of VAT, if any?
About leases if this does not apply, go straight to box           16         Type of lease           Enter code from the guidance notes	26 on page 3
About leases if this does not apply, go straight to box           16         Type of lease           Enter code from the guidance notes           17         Start date as specified in lease	26 on page 3 21 What is the amount of VAT, if any?
About leases if this does not apply, go straight to box           16         Type of lease           Enter code from the guidance notes	26 on page 3 21 What is the amount of VAT, if any? £ • • • • • • • • • • • • • • • • • • •
About leases if this does not apply, go straight to box           16         Type of lease           Enter code from the guidance notes           17         Start date as specified in lease	26 on page 3          21       What is the amount of VAT, if any?         £       •         22       Total premium payable         £       •         •       •         0       •
About leases if this does not apply, go straight to box          16       Type of lease         Enter code from the guidance notes         17       Start date as specified in lease         D       M       Y       Y	26 on page 3          21       What is the amount of VAT, if any?         £       • • • • • • • • • • • • • • • • • • •
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About leases if this does not apply, go straight to box         16       Type of lease         Enter code from the guidance notes         17       Start date as specified in lease         D       M       Y       Y         18       End date as specified in lease       D       M       Y       Y         18       End date as specified in lease       D       M       Y       Y       Y         19       Rent-free period       Y       Y       Y       Y       Y	26 on page 3          21       What is the amount of VAT, if any?         £       •         22       Total premium payable         £       •         •       •         0       •
About leases if this does not apply, go straight to box         16       Type of lease         Enter code from the guidance notes         17       Start date as specified in lease         D       M       Y       Y         18       End date as specified in lease       D       M       Y       Y         18       End date as specified in lease       D       M       Y       Y       Y	26 on page 3         21 What is the amount of VAT, if any?         £         •         0         22 Total premium payable         £         •         0         23 Net present value upon which tax is calculated         £         •         0         24 Total amount of tax due – premium
About leases if this does not apply, go straight to box 16 Type of lease 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	26 on page 3      21      What is the amount of VAT, if any?      £      22      Total premium payable      £      23      Net present value upon which tax is calculated      £
About leases if this does not apply, go straight to box 16 Type of lease 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	26 on page 3         21 What is the amount of VAT, if any?         £         •         0         22 Total premium payable         £         •         0         23 Net present value upon which tax is calculated         £         •         0         24 Total amount of tax due – premium
About leases if this does not apply, go straight to box 15 Type of lease 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	26 on page 3         21       What is the amount of VAT, if any?         £       • 0 0         22       Total premium payable         £       • 0 0         23       Net present value upon which tax is calculated         £       • 0 0         24       Total amount of tax due – premium         £       • 0 0
About leases if this does not apply, go straight to box 16 Type of lease 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 20 Annual starting rent inclusive of VAT actually payable	26 on page 3         21       What is the amount of VAT, if any?         £       • 0 0         22       Total premium payable         £       • 0 0         23       Net present value upon which tax is calculated         £       • 0 0         24       Total amount of tax due - premium         £       • 0 0         25       Total amount of tax due - NPV         £       • 0 0         Check the guidance notes to see if you will need to
About leases if this does not apply, go straight to box         16 Type of lease         Enter code from the guidance notes         17 Start date as specified in lease         D       M         IB End date as specified in lease         D       M         Y       Y         18 End date as specified in lease         D       M         Y       Y         19 Rent-free period         Number of months	26 on page 3         21       What is the amount of VAT, if any?         £       • 0 0         22       Total premium payable         £       • 0 0         23       Net present value upon which tax is calculated         £       • 0 0         24       Total amount of tax due - premium         £       • 0 0         25       Total amount of tax due - NPV         £       • 0 0
About leases if this does not apply, go straight to box 16 Type of lease 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 20 Annual starting rent inclusive of VAT actually payable End date for starting rent	26 on page 3          21       What is the amount of VAT, if any?         £       • 0 0         22       Total premium payable         £       • 0 0         23       Net present value upon which tax is calculated         £       • 0 0         23       Net present value upon which tax is calculated         £       • 0 0         24       Total amount of tax due - premium         £       • 0 0         25       Total amount of tax due - NPV         £       • 0 0         Check the guidance notes to see if you will need to complete supplementary return SDLT4, 'Additional

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Where more than one piece of land is being sold please SDLT4 (for leases or assignments)	complete the supplementary return SDLT3 or
26 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	
	31 NLPG UPRN
28 Address or situation of land 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
Rest of address, including building name	Area
(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	
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
	House or building number
35 Title Enter MR, MRS, MISS, MS or other title	
Note: only complete for an individual	Rest of address, including building name
36 Vendor (1) surname or company name	
37 Vendor (1) first name(s)	
Note: only complete for an individual	39 Agent's name

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About the vendor continued 40 Agent's address	41 Agent's DX number and exchange
Postcode	
Building number	
	42 Agent's email address
Rest of address, including building name	
	43 Agent's reference
	44 Agent's phone number
Additional vendor	
	essor), other than vendor (1). If more than one additional
vendor complete supplementary return SDLT2, 'Land	Transaction Return - Additional vendor/purchaser details'.
45 Title Enter MR, MRS, MISS, MS or other title Note: only complete for an individual	48 Vendor (2) address
	Put X if the same as box 38. If not, give address below
	Postcode
46 Vendor (2) surname or company name	
	House or building number
47 Vendor (2) first name(s)	Rest of address, including building name
Note: only complete for an individual	
About the purchaser including transferee, lessee	
49 National Insurance number of purchaser (1)	51 If purchaser (1) is a UK company you must provide a UK company or partnership UTR number
If there is no National Insurance number you must	
complete boxes 50 or 51 of this form	
	If purchaser (1) has no UK reference, give a tax reference
complete boxes 50 or 51 of this form Date of birth of purchaser (1)	If purchaser (1) has no UK reference, give a tax reference from the country in which purchaser (1) is based
complete boxes 50 or 51 of this form	
complete boxes 50 or 51 of this form     Date of birth of purchaser (1)     D   M     M   Y     Y   Y	
complete boxes 50 or 51 of this form Date of birth of purchaser (1)	from the country in which purchaser (1) is based
complete boxes 50 or 51 of this form Date of birth of purchaser (1) D D M M Y Y Y Y 50 If purchaser (1) is VAT registered, give their	from the country in which purchaser (1) is based



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52 Number of purchasers included. Note: if more than one	57 Is the purchaser acting as a trustee? Put X' in one box
purchaser is involved complete boxes 67 to 71, and for 3 or more purchasers complete an SDLT2 for each one	Yes No
	58 Give a daytime phone number - this will help us if we need to contact you about your return
Are any of the purchasers non-UK resident? Put 'X' in one box	
Yes No	59 Are the purchaser and vendor connected?
Are any of the purchasers a UK resident close	Put 'X' in one box
company controlled directly or indirectly by non-UK residents? Put $\mathcal{X}$ in one box	Yes No
Yes No	60 Which address shall we send the certificate to? Put 'X' in one box
Are you claiming Crown Employment Relief? Put X in one box	Property (box 28) Purchaser's (box 56)
Yes No	Agent's (box 63)
53 Title Enter MR, MRS, MISS, MS or other title Note: only complete for an individual	61         I authorise my agent to handle correspondence on my behalf. Put 'X' in one box
	Yes No
	62 Agent's name
54 Purchaser (1) surname or company name	
55 Purchaser (1) first name(s)	63 Agent's address
Note: only complete for an individual	Postcode
	Building number
56 Purchaser (1) address	Rest of address, including building name
Put X if the same as box 28. If not, give address below	
Postcode	
House or building number	
House or building number	
House or building number Rest of address, including building name	Box 64 is not in use
	Box 64 is not in use     65

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	ditional purchaser ails of other people involved (including transferee, lessee	
	haser, complete supplementary return SDLT2, 'Land Tran Enter MR, MRS, MISS, MS or other title	<ul> <li>rsaction Return - Additional vendor/purchaser details'.</li> <li>Purchaser (2) address</li> </ul>
Note	e: only complete for an individual	Put X' if the same as box 56. If not, give address below
68 Pur	haser (2) surname or company name	Postcode
		House or building number
	haser (2) first name(s)	Rest of address, including house name, building name or flat number
Note	e: only complete for an individual	
		7) Is purchaser (2) acting as a trustee? Put X in one box
		Yes No
72 How	Jitional supplementary returns many supplementary returns have you enclosed with thi wer in respect of the SDLT2, SDLT3 and SDLT4 returns you ha SDLT2 - Additional vendor/purchaser details SDLT3 - Additional details about the land	
De	claration	
73 The	purchaser(s) must sign this return.	
	ou give false information, you may face financial penalties and e information I have given on this return is correct and comp	
Sig	nature of purchaser 1	Signature of purchaser 2
2 	o a copy of this return and a note of the unique transaction i Ily, send your completed return to: tamp Duty Land Tax, HM Revenue and Customs, BX9 1 LT	reference number, which is in the 'Reference' box on the payslip.
Final	tamp bacy cand lax, nin nevenue and castorins, byo rei	

## 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.

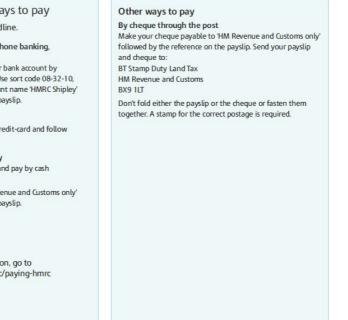
At your bank or building society Take your payslip to your branch and pay by cash or cheque.

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

## Payment questions?

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



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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.

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