

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(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

(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”.

(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

6th January 2021

Two of the Commissioners for Her Majesty's Revenue and Customs

About the vendor continued

40 Agent's address
 Postcode

 Building number

 Rest of address, including building name

41 Agent's DX number and exchange

42 Agent's email address

43 Agent's reference

44 Agent's phone number

Additional vendor
 Details of other people involved (including transferor, lessor), 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

46 Vendor (2) surname or company name

47 Vendor (2) first name(s)
 Note: only complete for an individual

48 Vendor (2) address
 Put 'X' if the same as box 38. If not, give address below
 Postcode

 House or building number

 Rest of address, including building name

About the purchaser including transferee, lessee

49 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)

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50 If purchaser (1) is VAT registered, give their VAT Registration Number

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

 Enter the name of the country (see guidance notes)



About the purchaser continued

52 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

Input boxes for number of purchasers

Are any of the purchasers non-UK resident? Put 'X' in one box

Yes/No checkboxes

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 checkboxes

Are you claiming Crown Employment Relief? Put 'X' in one box

Yes/No checkboxes

53 Title Enter MR, MRS, MISS, MS or other title Note: only complete for an individual

Input boxes for title

54 Purchaser (1) surname or company name

Input boxes for surname or company name

55 Purchaser (1) first name(s) Note: only complete for an individual

Input boxes for first name(s)

56 Purchaser (1) address Put 'X' if the same as box 28. If not, give address below

Postcode input boxes

House or building number input boxes

Rest of address, including building name input boxes

57 Is the purchaser acting as a trustee? Put 'X' in one box

Yes/No checkboxes

58 Give a daytime phone number - this will help us if we need to contact you about your return

Input boxes for daytime phone number

59 Are the purchaser and vendor connected? Put 'X' in one box

Yes/No checkboxes

60 Which address shall we send the certificate to? Put 'X' in one box

Property, Purchaser's, Agent's checkboxes

61 I authorise my agent to handle correspondence on my behalf. Put 'X' in one box

Yes/No checkboxes

62 Agent's name

Input boxes for agent's name

63 Agent's address Postcode

Postcode input boxes

Building number input boxes

Rest of address, including building name input boxes

Box 64 is not in use

65 Agent's reference

Input boxes for agent's reference

66 Agent's phone number

Input boxes for agent's phone number



Paying HMRC

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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.

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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

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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.

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Date _____	Barclays Bank Plc Automated Bulk Credit Clearing Account number 63464695 11-47		
Cashier's stamp	Account HM Revenue and Customs		For official use
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	Reference number 30000001MA		CASH
			CHEQUE
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	25-03-57		
SDLT1	HMRC 08/20	Please do not fold this payslip or write or mark below this line	

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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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