
STATUTORY INSTRUMENTS

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⁽¹⁾ 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⁽²⁾ (“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.

(1) 2003 c. 14. Section 113(2) is cited for the meaning of “the Inland Revenue”.

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

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

25th November 2004

Ann Chant
Dave Hartnett
Two of the Commissioners of Inland Revenue

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE

Regulation 3



Inland Revenue

Land Transaction Return

Additional details about the transaction, including leases

When to fill in this return

You must fill in this return where additional information about the transaction and/or lease can be provided. The guidance notes will help you answer the questions.

If you need help with any part of this return or with anything in the guidance notes, please phone the Stamp Taxes enquiry line on **0845 603 0135**, open 8:30am to 5:00pm Monday to Friday, except Bank Holidays. Calls are charged at local rates. You can get further copies of this return from the Orderline on **0845 302 1472**.

REFERENCE

Insert the reference number from the payslip on page 7 of the Land Transaction Return, SDLT1, here.

For official use only

ABOUT THE TRANSACTION

1 If this transaction is part of the sale of business, please say if the sale includes Put 'X' in relevant boxes

<input type="checkbox"/> Stock	<input type="checkbox"/> Goodwill
<input type="checkbox"/> Other	<input type="checkbox"/> Chattels and moveables

What is the total amount of the consideration for the sale of the business apportioned to these items?

2 If the property is for commercial use, what is it? Put 'X' in the appropriate box(es)

<input type="checkbox"/> Office	<input type="checkbox"/> Hotel
<input type="checkbox"/> Shop	<input type="checkbox"/> Warehouse
<input type="checkbox"/> Factory	<input type="checkbox"/> Other
<input type="checkbox"/> Other industrial unit	

3 Have you applied for and received a post transaction ruling in accordance with Code of Practice 10, or asked us for advice on the application of the law to this transaction? Put 'X' in one box

 Yes No

If 'yes' have you followed it when completing this return? Put 'X' in one box

 Yes No Ruling not received

4 Is any part of the consideration contingent or dependent on uncertain future events?

 Yes No

5 Have you agreed with the Inland Revenue that you will pay on a deferred basis?

 Yes No

6 If there are any minerals or mineral rights reserved enter the code below

7 If the purchaser is VAT registered, give their VAT reference number

8 If the purchaser is a company please give the following details

Tax reference number

Company registration number

If registered abroad, give its place of registration

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

ABOUT LEASES CONTINUED

36 Service charge amount if known
£ •

37 Service charge frequency Put 'X' in one box

<input type="checkbox"/> Monthly	<input type="checkbox"/> Annually
<input type="checkbox"/> Quarterly	<input type="checkbox"/> Other

38 Other consideration - tenant to landlord
(for example, services, building works)
Enter the relevant codes from the guidance notes

39 Other consideration - landlord to tenant
(for example, services, building works)
Enter the relevant codes from the guidance notes

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.