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.

Ann Chant
Dave Hartnett
Two of the Commissioners of Inland Revenue

25th November 2004

You can get further copies of this return from the Orderline on 0845 302 1472.

SCHEDULE

Regulation 3

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.	REFERENCE Insert the reference number from the payslip on page 7 of the Land Transaction Return, SDLT1, here. For official use only				

1	If this transaction is part of t		4	Is any part of the consideration contingent or		
	say if the sale includes Put ?	(in relevant boxes		dependent on uncertain future events?		
	Stock	Goodwill		Yes No		
	Other	Chattels and moveables	5	Have you agreed with the Inland Revenue that you		
	What is the total amount of t			will pay on a deferred basis?		
2	for the sale of the business ap	pportioned to these items?		Yes No		
	If the property is for comme Put 'X' in the appropriate box		6 If there are any minerals or mineral rights reserved enter the code below Enter code from the guidance notes			
	Office	Hotel	7	If the purchaser is VAT registered, give their		
	Shop	Warehouse		VAT reference number		
	Factory	Other				
	Other industrial unit		8	If the purchaser is a company please give the following details		
3	Have you applied for and re- ruling in accordance with Co us for advice on the applicat	de of Practice 10, or asked		Tax reference number		
	transaction? Put 'X' in one bo	No.		Company registration number		
	If 'yes' have you followed it when completing this return? Put 'X' in one box			If registered abroad, give its place of registration		
	Yes	No				

	ABOU							IIVUI	U				
1	Give a	descri code fi											
	Enter	code II	Om th	e guio	ance	notes	,						
	ABOU					-181						,	
				nsacti	on no	otified	d on	SDLI	1 15 1	or th	e grant	of mo	re than one lease
1	Type	of prop	erty										
		Ent	er code	e from	the o	guida	nce r	notes					
	Enter code from the guidance notes												
	Addre	ss or s	ituatio	on of l	and							12	Local authority number
	Pi	ut X in	this bo	x if th	e sam	ne as b	bax 28 on SDLT1						
	If not,	please	give a	ddres	s bel	ow							
	Postco	ode										13	Title number, if any
	House	or bu	lding	numb	er								
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		y									14	NLPG UPRN
		f addr							ng na	ame,			
	riat ni	umber	or con	tinuat	JION TI	om tr	ne St	וטכ				15	If the transaction is for land, what is the unit and a
													of measurement? Put 'X' in one box
													Hectares Square metres
													Area
												16	Is a plan attached? Please note that the form refere
													number should be written/displayed on the map.
													Put X in one box
													Yes No
												17	Interest transferred or created
													Enter code from the guidance notes
													-
												18	Type of lease
													Enter code from the guidance notes

SDLT 4 V2

ABOUT LEASES CONTINUED	
19 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
20 End date as specified in lease	Either
D D M M Y Y Y Y	30 What is the date of the break clause?
21 Rent free period Number of months	D D M M Y Y Y
	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
£ • 0 0	Market rent
End date for starting rent	Turnover rent
Later rent known? Put 'X' in one box	Unascertainable rent
Yes No	Contingent reserved rent
23 What is the amount of VAT, if any?	32 Rent review frequency
£ 00	
24 Total premium payable	33 Date of first review
£ 000	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
£ • 0 0	Open market RPI
26 Total amount of tax due - premium	Other
£ 0 0	35 If Schedule 17A para 7FA 2003 has been used in calculating the NPV, what is the date of the rent
27 Total amount of tax due - NPV	change?
£ .00	D D M M Y Y Y
28 Any terms surrendered	

Please turn over 🕥

ABOUT LEASES CONTIN	IUED		
36 Service charge amount if k	Service charge amount if known		Other consideration - tenant to landlord (for example, services, building works) Enter the relevant codes from the guidance notes
37 Service charge frequency F	Put 'X' in one box		
Monthly	Annually	39	Other consideration – landlord to tenant
Quarterly	Other		(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.