STATUTORY INSTRUMENTS

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(1).

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(2) ("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

^{(1) 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".

⁽²⁾ S.I. 2003/2837 amended by S.I. 2011/455; there are other amending instruments but none is relevant.

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
- (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

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SCHEDULE

Regulation 2

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(dia **HM** Revenue & Customs

Land Transaction Return



Your transaction return

How to fill in this return

For online guidance and help answering questions, go to www.gov.uk and search for 'SDLT1'.

- · write inside the boxes Use black ink and capital letters · if you make a mistake, cross it out and write the correct
- information underneath
- leave blank any boxes that don't apply to you
- do not strike through anything irrelevant
 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

If you need help with any part of this return or with anything in the guidance notes, phone the Stamp Taxes Helpline on 0300 200 3510.

For opening hours, go to www.gov.uk/hmrc/contact You can get further copies of this return and any supplementary returns from the orderline on 0300 200 3511.

Online filing is quicker and easier. For more information, go to www.gov.uk/business-tax/stamp-taxes

Type of property Enter code from the guidance notes If entering 02 or 03, make sure you complete form SDLT4 and box 72 of this form Description of transaction Enter code from the guidance notes	6 Date of contract or conclusion of missives D D MM YYYYY 7 Is any land exchanged or part-exchanged? Put %' in one box Yes No If 'Yes' complete address of location
 a Interest transferred or created Enter code from the guidance notes Effective date of transaction D D M M Y Y Y Y Any restrictions, covenants or conditions affecting the value of the interest transferred or granted? Put X in one box 	Postcode House or building number Rest of address, including building name
Yes No If Yes provide details	Is the transaction pursuant to a previous option agreement? Put X' in one box Yes No
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About the tax calculation	
9 Are you claiming relief? For Crown Employment Relief,	12 What form does the consideration take?
see Question 52. Put 'X' in one box	Enter the relevant code(s) from the guidance notes
Yes No	
If 'Yes' show the reason	ويتقدر ليتبعت المتعار المتنا
	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, or the company's CIS number	Yes No
	Total consideration or value in money or money's worth,
	including VAT paid for all of the linked transactions
For relief claimed on part of the property only, enter the amount remaining chargeable	
£ 0 0 • 0 0	14 Total amount of tax due for this transaction
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
	Does the amount paid include payment of any penalties
11 If the total consideration for the transaction includes	and any interest due? Put X' in one box
VAT, give the amount	
120000000000000000000000000000000000000	Yes No
About leases if this does not apply, go straight to bo	x 26 op page 3
	x 20 on page 3
16 Type of lease	21 What is the amount of VAT, if any?
Enter code from the guidance notes	
17 Start date as specified in lease	الكالعاب العاليا بالعالمات الكالكاز
	22 Total premium payable
DDMM	
18 End date as specified in lease	الصالحين المراسا لمراسا بمالي ومراجعا
	23 Net present value upon which tax is calculated
19 Rent-free period	
Number of months	24 Total amount of tax due - premium
20 Annual starting rent inclusive of VAT actually payable	25 Total amount of tax due - NPV
£ 00	
End date for starting rent	Check the guidance notes to see if you will need to
	complete supplementary return SDLT4, 'Additional
	details about the transaction, including leases'.

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About the Land including buildings Where more than one piece of land is being sol SDLT4 (for leases or assignments) 26 Number of properties included 27 Where more than one property is involved, do yo want a certificate for each property? Put X' in on Yes No 28 Address or situation of land Postcode House or building number Rest of address, including building name (continue on SDLT3) B the address continued on SDLT3? Put X' in one box Yes No		+ 🔶
About the vendor including transferor, lesso 34 Number of vendors included. Note: if more than vendor is involved complete boxes 45 to 48, and fi 3 or more vendors complete SDLT2 for each one 35 Title Enter MR, MRS, MISS, MS or other title Note: only complete for an individual 36 Vendor (1) surname or company name 37 Vendor (1) first name(s) Note: only complete for an individual	one 38 Vendor (1) address	
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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	יהרחריההההההההההיה
	43 Agent's reference
	44 Agent's phone number
45 Title Enter MR, MRS, MISS, MS or other title Note: only complete for an individual	48 Vendor (2) address Put % if the same as box 38. If not, give address below Postcode
	Put X if the same as box 38. If not, give address below
 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 	Put X if the same as box 38. If not, give address below Postcode House or building number
About the purchaser including transferee, lessee About the purchaser including transferee, lessee fi there is no National Insurance number you must complete boxes 50 or 51 of this form	Put % if the same as box 38. If not, give address below Postcode House or building number Rest of address, including building name Set of address, including building
About the purchaser including transferee, lessee About the purchaser including transferee, lessee fig National Insurance number of purchaser (1) If there is no National Insurance number you must	Put X if the same as box 38. If not, give address below Postcode House or building number Rest of address, including building name State of address, including building name Understand a difference of the state of
About the purchaser including transferee, lessee About the 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)	Put % if the same as box 38. If not, give address below Postcode House or building number Rest of address, including building name Set of address, including building

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	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 SDIT2 for each one	57 Is the purchaser acting as a trustee? Put X in one box 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 X in one box	Yes No 60 Which address shall we send the certificate to?	
	Yes No	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	
54	Purchaser (1) surname or company name	62 Agent's name	
		63 Agent's address	
55	Purchaser (1) first name(s) 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		
	<u> </u>		
	House or building number		
	Rest of address, including building name		
		Box 64 is not in use	
		65 Agent's reference	
		66 Agent's phone number	

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		see), other than purchaser (1). If more than one additional fransaction Return - Additional vendor/purchaser details'.
67	Title Enter MR, MRS, MISS, MS or other title	70 Purchaser (2) address
	Note: only complete for an individual	Put X if the same as box 56. If not, give address below
		Postcode
68	Purchaser (2) surname or company name	
		House or building number
69	Purchaser (2) first name(s)	Rest of address, including house name, building name or flat number
	Note: only complete for an individual	
		71 Is purchaser (2) acting as a trustee? Put X in one box
		Yes No
	SDLT2 - Additional vendor/purchaser details	SDLT4 - Additional details about purchaser (1) and the transaction, including leases
	SDLT3 - Additional details about the land	
	Declaration	
73	The purchaser(s) must sign this return.	
	If you give false information, you may face financial penalties The information I have given on this return is correct and co	
	Signature of purchaser 1	Signature of purchaser 2
	Keep a copy of this return and a note of the unique transacti	ion reference number, which is in the 'Reference' box on the payslip.
	states as a set to receive date of an	
	Finally, send your completed return to: BT Stamp Duty Land Tax, HM Revenue and Customs, BX9 1LT	

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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'

Payment questions?

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followed by the reference on the payslip.

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



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Please do not write or mark below this perforation

300000001MA CHEQUE 25-03-57 £ SDLT1 HMRC 08/20 Prease do not fold this paysip 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.