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STATUTORY INSTRUMENTS

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**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<br/>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<sup>(1)</sup>.

**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<sup>(2)</sup> (“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

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(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.

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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.

6th January 2021

*Penny Ciniewicz*  
*Angela MacDonald*  
Two of the Commissioners for Her Majesty's  
Revenue and Customs

SCHEDULE



Land Transaction Return

For official use only

Official use only boxes

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

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

Starting your return

Main form area with sections: About the transaction, 1 Type of property, 2 Description of transaction, 3 Interest transferred or created, 4 Effective date of transaction, 5 Any restrictions, covenants or conditions affecting the value of the interest transferred or granted?, 6 Date of contract or conclusion of missives, 7 Is any land exchanged or part-exchanged?, 8 Is the transaction pursuant to a previous option agreement?





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**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)  
  
 D D M M Y Y Y Y

**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)



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**Additional purchaser**  
 Details of other people involved (including transferee, lessee), other than purchaser (1). If more than one additional purchaser, complete supplementary return SDLT2, 'Land Transaction Return - Additional vendor/purchaser details'.

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

68 Purchaser (2) surname or company name

69 Purchaser (2) first name(s)  
 Note: only complete for an individual

70 Purchaser (2) address  
 Put 'X' if the same as box 56. If not, give address below  
 Postcode  
  
 House or building number  
  
 Rest of address, including house name, building name or flat number

71 Is purchaser (2) acting as a trustee? Put 'X' in one box  
 Yes  No

**Additional supplementary returns**

72 How many supplementary returns have you enclosed with this return?  
 Answer in respect of the SDLT2, SDLT3 and SDLT4 returns you have enclosed. If none, please put '0'

SDLT2 - Additional vendor/purchaser details  
 SDLT3 - Additional details about the land  
 SDLT4 - Additional details about purchaser (1) and the transaction, including leases

**Declaration**

73 The purchaser(s) must sign this return.

If you give false information, you may face financial penalties and prosecution.  
 The information I have given on this return is correct and complete to the best of my knowledge and belief.

Signature of purchaser 1  
 Signature of purchaser 2

Keep a copy of this return and a note of the unique transaction reference number, which is in the 'Reference' box on the payslip.  
 Finally, send your completed return to:  
 BT Stamp Duty Land Tax, HM Revenue and Customs, BX9 1LT

Fill out the payslip on the next page and pay in accordance with the 'Paying HMRC' instructions.



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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](http://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?**  
 For further payment information, go to [www.gov.uk/dealing-with-hmrc/paying-hmrc](http://www.gov.uk/dealing-with-hmrc/paying-hmrc)

**Other ways to pay**

**By cheque through the post**  
 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.

7002963 HMRC 08/20

Please do not write or mark below this perforation

|                       |  |  |                  |            |
|-----------------------|--|--|------------------|------------|
| <b>ABC</b>            |  | HM Revenue & Customs   | bank giro credit | <b>ABC</b> |
| Date _____            | Barclays Bank Plc<br>Automated Bulk Credit Clearing<br>Account number 63464695 11-47 |  | For official use |            |
| Cashier's stamp _____ | Account<br>HM Revenue and Customs  |  | For official use |            |
|                       | Paid in by _____   |  | For official use |            |
|                       | Reference number<br><b>300000001MA</b>   |  | CASH             |            |
|                       |  |  | CHEQUE           |            |
|                       |  |  | £                |            |
|                       | 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.