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STATUTORY INSTRUMENTS

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**2011 No. 455**

**STAMP DUTY LAND TAX**

**The Stamp Duty Land Tax (Administration)  
(Amendment) Regulations 2011**

*Made* - - - - 22nd February 2011  
*Laid before the House of  
Commons* - - - - 22nd February 2011  
*Coming into force* - - 1st April 2011

The Commissioners for Her Majesty's Revenue and Customs, 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), make the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Stamp Duty Land Tax (Administration) (Amendment) Regulations 2011 and come into force on 1st April 2011.

(2) In these Regulations—

“formerly prescribed form” means the form previously prescribed in the respective Part of Schedule 2 to the Principal Regulations immediately before the coming into force of these Regulations;

“substituted form” means the form substituted in the respective Part of Schedule 2 to the Principal Regulations by virtue of the amendments made by these Regulations;

“the Principal Regulations” means the Stamp Duty Land Tax (Administration) Regulations 2003(2).

**Amendment of the Principal Regulations**

2.—(1) The Principal Regulations are amended as follows.

(2) For the form in Part 1 of Schedule 2 to the Principal Regulations (which sets out the main form of a land transaction return) substitute the form set out in Part 1 of the Schedule to these Regulations.

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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.

(2) S.I. 2003/2837 amended by S.I. 2004/3124<sup>4</sup>; there are other amendments, but none is relevant.

(3) For the form in Part 3 of Schedule 2 to the Principal Regulations (which sets out the form of a land transaction return requiring additional details about the land) substitute the form set out in Part 2 of the Schedule to these Regulations.

(4) For the form in Part 4 of Schedule 2 to the Principal Regulations (which sets out the form of a land transaction return requiring additional details about the transaction, including leases) substitute the form set out in Part 3 of the Schedule to these Regulations.

### **Transitional Provisions**

**3.** In relation to forms delivered before 4th July 2011—

- (a) the requirement to deliver a land transaction return in the form prescribed by Part 1 of Schedule 2 to the Principal Regulations containing the information required by that form, is satisfied by delivering a return—
  - (i) on the substituted form in Part 1, containing the information required by that form, or
  - (ii) on the formerly prescribed form in Part 1, containing the information required by that form.
- (b) the requirement to deliver a land transaction return in the form prescribed by Part 3 of Schedule 2 to the Principal Regulations containing the information required by that form, is satisfied by delivering a return—
  - (i) on the substituted form in Part 3, containing the information required by that form, or
  - (ii) on the formerly prescribed form in Part 3, containing the information required by that form.
- (c) the requirement to deliver a land transaction return in the form prescribed by Part 4 of Schedule 2 to the Principal Regulations containing the information required by that form is satisfied by delivering a return—
  - (i) on the substituted form in Part 4, containing the information required by that form, or
  - (ii) on the formerly prescribed form in Part 4, containing the information required by that form.

*Dave Hartnett*  
*Steve Lamey*

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

22nd February 2011











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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.** Read the guidance notes in booklet SDLT6, in particular the section headed *Who should complete and sign the Land Transaction 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 \_\_\_\_\_

Please 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:  
 HMRC Stamp Taxes/SDLT, Comben House, Farriers Way, Netherton, Merseyside, Great Britain, L30 4RN,  
 or the DX address is: Rapid Data Capture Centre, DX725593, Bootle 9.

**Please don't fold it** - keep it flat and use the envelope provided. Fill out the payslip on the next page and pay in accordance with the 'Paying HMRC' instructions.




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## Paying HMRC


Please allow enough time for payment to reach us by the due date.


**MOST SECURE AND EFFICIENT**


We recommend the following payment methods. These are the most secure and efficient.

 **1. Direct Payment**  
Using the Internet or phone, provide your bank or building society with the following information to make a Direct Payment:


- payment amount
- sort code 08-32-10
- account name 'HMRC'
- account number 12001020
- your reference as shown on the payslip.

 **2. BillPay**  
You can pay by debit or credit card over the Internet. Go to [www.billpayment.co.uk/hmrc](http://www.billpayment.co.uk/hmrc) and follow the guidance.

 **3. Your bank**  
If your bank offers this service, take the payslip and payment to any branch of your bank. Any cheque must be drawn on your bank, and made payable to 'HM REVENUE & CUSTOMS ONLY'. Other banks may refuse to accept payment.

 **4. Post Office**  
Take this form with your payment to any participating Post Office. If paying by cheque, make your cheque payable to 'POST OFFICE LTD'. The Post Office also accept payment by debit card.

**OTHER PAYMENT METHODS**





 **Post**  
If you use this method:

- make your cheque payable to 'HM REVENUE & CUSTOMS ONLY'
- write your payslip reference after 'HM REVENUE & CUSTOMS ONLY'
- send the payslip and your cheque, **both unfolded**, in the envelope provided to:  
HM Revenue & Customs SDLT  
Netherton  
Merseyside  
L30 4RN  
A stamp for the correct postage is required.

**By DX**  
As above, but send to:  
Rapid Data Capture Centre  
DX725593  
Bootle 9

**FURTHER PAYMENT INFORMATION**  
You can find further payment information online. Go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and under **quick links** select **Paying HMRC**

▼ Please do not write or mark below this perforation ▼

 <b>Alliance &amp; Leicester</b> <small>Trans Cash</small> COMMERCIAL BANK Boothle Merseyside GR 0WA		<b>Payslip</b>		 <b>HM Revenue &amp; Customs</b>		<b>bank giro credit</b> 	
159 24	Reference 999999999MC	Credit account number 157 8049	Amount due (no fee payable at PO counter) £				
				CHEQUE ACCEPTABLE		For official use	
		Name _____ Signature _____ Date _____				For official use	
SDLT1/P		HMRC 07/09		57-80-49		CASH CHEQUE	
				NATWEST BANK PLC COLLECTION A/C HM REVENUE & CUSTOMS		£	
Please do not fold this payslip or write or mark below this line							

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## PART 2

### ADDITIONAL DETAILS ABOUT THE LAND



## Land Transaction Return

Additional details about the land

#### When to fill in this return

Fill in this return when you cannot fit all the details on the main Land Transaction Return, SDLT1. The guidance notes will help you to 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 Helpline on 0845 603 0135, open 8.30am to 5.00pm Monday to Friday, except bank holidays. 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 LAND

1 Type of property

2 Local authority number

3 Title number, if any

4 NLPG UPRN

5 Address or situation of land

Postcode

House or building number

Rest of address, including house name, building name, flat number or continuation from the SDLT1

Is this a continuation of the address in box 2B of the SDLT1 return

 Yes  No

6 If agricultural or development land, what is the area (if known)?

 Hectares  Square metres

Area

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

8 Is a plan attached? Put 'X' in one box

Note: the UTRN should be written on the plan

 Yes  No

9 Interest transferred or created

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations provide new forms for SDLT 1, 3 and 4 (“land transaction returns” within the meaning of Schedule 10 to the Finance Act 2003) in connection with land transactions for the purposes of stamp duty land tax.

Regulation 1 provides for the citation, commencement and interpretation of these Regulations.

Regulation 2 substitutes new forms SDLT 1, 3 and 4 for those previously prescribed by Schedule 2 to the Stamp Duty Land Tax (Administration) Regulations 2003 ([S.I. 2003/2837](#)).

Regulation 3 makes transitional provisions, saving the validity of the previous form of land transaction returns, so that such documents may be delivered to HM Revenue and Customs at any time before 4th July 2011.

A full and final Impact Assessment has not been produced for this instrument, as a negligible impact on the private and voluntary sectors is foreseen.