

**2018 No.**

**STAMP DUTY LAND TAX, ENGLAND**

**STAMP DUTY LAND TAX, NORTHERN IRELAND**

**The Stamp Duty Land Tax (Administration) (Amendment)  
Regulations 2018**

|   |         |     |
|---|---------|-----|
| <i>Made</i>                             | - - - - | *** |
| <i>Laid before the House of Commons</i> |         | *** |
| <i>Coming into force</i>                | - -     | *** |

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 90(2) and (3), 113(2), and 114(6) of, and paragraph 1 of Schedule 10 to, the Finance Act 2003(a):

**Citation, commencement and interpretation**

**1.**—(1) These Regulations may be cited as the Stamp Duty Land Tax (Administration) (Amendment) Regulations 2018 and come into force on 1 March 2019.

(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(b).

**Amendment of the Principal Regulations**

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

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(a) 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”.

(b) S.I. 2003/2837 amended by S.I. 2004/3124 and 2011/455; there are other amending instruments but none is relevant.

(2) In regulation 11 (when application to be made) for “within which the land transaction return relating to the transaction in question must be delivered” substitute “of 30 days after the effective date of the transaction”.

(3) In regulation 13(2) (additional contents of application where consideration consists of works or services), for subparagraph (a) substitute—

“(a) a proposal for the payment of tax in respect of the consideration, or element of the consideration, consisting of the carrying out of such works or the provision of such services—

- (i) where the transaction is not notifiable at the time of the application being made, within 14 days after the carrying out or provision is substantially completed; or
- (ii) where the transaction is so notifiable, within 30 days after the carrying out or provision is substantially completed;”.

(4) In regulation 16(2) (notice of decision on an application), in subparagraph (b) for “within 30 days after the occurrence of a relevant event” substitute “not later than the date on which the purchaser must make a return or further return under regulation 24(3)”.

(5) In regulation 24(3) (payments and returns)—

(a) for subparagraph (a) substitute—

“(za) where the transaction is not notifiable at the time of the application being made, within 14 days after the occurrence of a relevant event;

(a) where the transaction is so notifiable, within 30 days after the occurrence of a relevant event;”; and

(b) in subparagraph (b)(i) omit “of 30 days”.

(6) In regulation 27(2)(returns and payments where consideration consists of works or services) for “may be made within 30 days after the substantial completion of the carrying out of the works or the provision of the services” substitute—

“may be made—

- (a) where the transaction is not notifiable at the time of the application being made, within 14 days after the substantial completion of the carrying out of the works or the provision of the services; or
- (b) where the transaction is so notifiable, within 30 days after the substantial completion of the carrying out of the works or the provision of the services”

(7) 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 Schedule 1 to these Regulations.

(8) 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 Schedule 2 to these Regulations.

### **Transitional Provisions**

**3. In relation to forms delivered before 1 June 2019 —**

- (a) 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;

(b) 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.

*Name*

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

Date

**SCHEDULE 1** Regulation 2(7)  
**ADDITIONAL DETAILS ABOUT LAND**

**SCHEDULE 2** Regulation 2(8)  
**ADDITIONAL DETAILS ABOUT THE TRANSACTION,  
INCLUDING LEASES**

**EXPLANATORY NOTE**

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

These Regulations make amendments to the Stamp Duty Land Tax (Administration) Regulations 2003 (S.I. 2003/2837) (“the 2003 Regulations”)—

- to amend existing regulations in relation to the procedure for applying to defer payment of stamp duty land tax in certain cases of contingent or uncertain consideration; and
- to provide new forms for SDLT 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(3) amends regulation 13 to require applications to contain proposals for payment of tax to be made within 14 days after the work is substantially completed, unless the transaction is notifiable.

Regulation 2(4) makes consequential amendments to regulation 16 arising from amendments made in these Regulations to regulation 24 of the 2003 Regulations.

Regulation 2(5) amends regulation 24 of the 2003 Regulations in relation to the deadlines for making a return or further return for the purposes of a deferment application.

Regulation 2(2) amends regulation 11 to retain the 30 day deadline within which deferment applications must be made once the other changes to the 2003 Regulations made by these Regulations take effect.

Regulation 2(6) makes consequential amendments to regulation 27 arising from amendments made in these Regulations to regulation 13 of the 2003 Regulations.

Regulations 2(7) and 2(8) substitute new forms SDLT 3 and 4 for those previously prescribed by Schedule 2 to the 2003 Regulations.

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 1st June 2019.

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.

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