Land Transaction Return
Additional details about the transaction, including leases

HM Revenue & Customs

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 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 0300 200 3510. For our opening hours go to www.gov.uk/hmrc/contact

You can get further copies of this return from the orderline on 0300 200 3511.

ABOUT THE TRANSACTION

1 If this transaction is part of the sale of business, what does the sale include?
Put 'X' in relevant boxes

☐ Stock ☐ Goodwill

☐ Other ☐ Chattels and moveables

What is the total amount of the consideration for the sale of the business apportioned to these items?

£ _____ . 0 0

2 If the property is for commercial use, what is it?
Put 'X' in the appropriate box(es)

☐ Office

☐ Hotel

☐ Shop

☐ Warehouse

☐ Factory

☐ Other

☐ Other industrial unit

3 Have you applied for a ruling under CAP1 or non-statutory business clearance (NSBC) in relation to this transaction?
Put 'X' in one box

☐ Yes ☐ No

If 'Yes' have you followed it when completing this return?
Put 'X' in one box

☐ Yes ☐ No ☐ Ruling not received

4 Is any part of the consideration contingent or dependent on uncertain future events?

☐ Yes ☐ No

5 Are you applying for deferment?

☐ Yes ☐ No

6 Are there any mineral or mineral rights reserved or excluded?

☐ Yes ☐ No

7 Give a description of the purchaser(s)
Enter code from the guidance notes

ABOUT LEASES

Complete if the transaction notified on SDLT1 is for the grant of more than one lease

8 Type of property

Enter code from the guidance notes

9 Address or situation of land

Put 'X' in this box if the same as box 28 on SDLT1

If not, give address below

Postcode

House or building number

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

10 Local authority number

11 Title number, if any

12 NLPG UPRN

13 If the transaction is for land, what is the unit and area of measurement? Put 'X' in one box

Hectares   Square metres

Area

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

Note: the UTRN should be written on the plan

Yes   No

15 Interest transferred or created

Enter code from the guidance notes

16 Type of lease

Enter code from the guidance notes

17 Start date as specified in lease

D D M M Y Y Y Y

18 End date as specified in lease

D D M M Y Y Y Y

19 Rent-free period

Number of months

20 Annual starting rent inclusive of VAT actually payable

£   . 0 0

End date for starting rent

D D M M Y Y Y Y

Later rent known? Put 'X' in one box

Yes   No

21 What is the amount of VAT, if any?

£   . 0 0

22 Total premium payable

£   . 0 0

23 Net present value upon which tax is calculated

£   . 0 0

24 Total amount of tax due – premium

£   . 0 0

25 Total amount of tax due – NPV

£   . 0 0