



We should receive your SDLT1 'Land Transaction Return' within 14 days of the effective date of the transaction. The effective date is normally the same as the completion date of the transaction.

If your return is received late, we'll charge you a penalty.

You may appeal against the penalty if you do not think it's payable or you think you've a reasonable excuse for not sending the return in on time. This must be done within 30 days of the issue of the original penalty notice.

For more information about the penalty and what we mean by reasonable excuse, refer to our leaflet SD7 'Penalties for late land transaction returns' which is available from our website. Go to [www.gov.uk](http://www.gov.uk) and enter SD7 in the search box.

### About you - the purchaser

This should be the same information you gave on the SDLT1 'Land Transaction Return'.

Surname or company name

First name(s) only complete for an individual

Address

  
  
  
  
  

Postcode

### About the purchase

Address or situation of land

Postcode

House or building number

Rest of address

  
  
  

Unique reference number (UTRN)

This is shown on SDLT1 'Land Transaction Return'.

### About your agent (if any)

Name

Address

  
  
  
  

Postcode

Agent's reference

### About the penalty

The penalty determination is dated DD MM YYYY

How much was the penalty?

We charge interest if you pay a penalty late.

Interest is charged from 30 days after the date of the penalty notice until the day you pay it. If you appeal against the penalty and it's not withdrawn or cancelled you'll still be charged interest, even if you ask us to postpone demands for payment.

Do you want us to postpone demands for payment until this appeal is settled?

Yes  No

## Reason for the appeal

You may appeal against the penalty if you do not think it's payable or you think you've a reasonable excuse for not sending the return in on time.

**Do you wish to appeal against the penalty charged because you think the return was not delivered late?**

Yes  If yes, tell us the effective date of the transaction DD MM YYYY

and the date the SDLT1 'Land Transaction Return' was sent to HMRC DD MM YYYY

No  If no, give full details below. You may continue on a separate sheet of paper if necessary.

In all cases, sign and date this form before sending it to the address shown below.

**Signature**

**Date** DD MM YYYY

## Send this completed form to

HM Revenue and Customs  
BT - Stamp Duty Land Tax  
BX9 1HD  
United Kingdom

## What happens next

We'll consider the reason for your appeal.

If we accept the reason, we'll cancel the penalty and write to let you know what we've done.

If we do not accept the reason, we'll write to you to explain our decision. If you do not agree with the decision, you can:

- ask to have our decision reviewed by an officer that was not involved in the original decision
- appeal to an independent tribunal

We'll tell you more about this in the decision letter.

More information about tribunals and tribunal hearings is available from the Tribunals Service at [www.tribunals.gov.uk](http://www.tribunals.gov.uk).