

## **How to notify less common land transactions**

### Large numbers of properties, vendors or purchasers

- Online: keep creating additional entries until the system says it cannot accept any more.
- Paper: complete the first 99 of each of SDLT2, 3 or 4.

In each case send schedules for the rest, quoting the UTRN, to the Birmingham Stamp Office address given below.

### Lease terms commencing before 1 January 1500 or ending after 31 December 9999

- If commencing before 1 January 1500 show 01/01/1500 in the appropriate field.
- If ending after 31 December 9999 show 31/12/9999 in the appropriate field. This applies to both electronic and paper notification.

### Claiming non-residential Disadvantaged Area Relief

Notification can only be made by sending a paper SDLT1, together with any appropriate supplementary forms, to Birmingham Stamp Office at the address given below.

## **How to notify when a further return is required**

A further return may be required when:

- completion follows substantial performance
- there is a later linked transaction
- a contingency occurs or unknown/uncertain consideration is ascertained
- a relief is withdrawn due to a disqualifying event
- the term of a lease is finalised
- unknown rent becomes known
- an indefinite lease “grows”
- there is a transfer of a partnership interest following a land transaction
- there is a withdrawal of money from a partnership, following a land transaction

The further return can take the form of a letter, quoting the original UTRN (if any) and all relevant information. If further tax is payable a remittance should be enclosed with the letter or detail of any electronic payment given. If a repayment is due the amount being claimed should be stated together with a calculation, where appropriate, to show the basis on which the repayment is claimed.

More information about further returns can be found at [SDLTM50250](#).

All paper returns, further returns and schedules mentioned above should be sent to:

Birmingham Stamp Office  
9<sup>th</sup> Floor, City Centre House  
30 Union Street  
Birmingham  
B2 4AR

or, for DX members  
DX15001  
Birmingham 1