

Returns that cannot be filed electronically

Returns should be made in the prescribed form. That means filing online, using an HMRC-supplied form or (before 1 November 2008) using software to produce a 'bar-coded' paper return that is printed out and posted to HMRC.

Certain types of SDLT return can't be filed online:

- transactions with more than 103 purchasers and vendors (of any combination)
- where completion follows substantial performance of the contract (codes F & A only)
- leases and assignments that commence before 1 January 1500
- transactions where non-residential Disadvantaged Area Relief is being claimed and the contract has been entered into before 16 March 2005, but is not performed until after that date.

Following the decommissioning of the 2D bar-code, strictly, details of these transactions should be reported using HMRC-supplied paper returns. But given the **very** small numbers of returns in these categories, we will accept software-produced hard copy returns – but only in the cases listed: **returns for other transactions submitted in this way will be returned.**

If you submit a software-produced hard copy return, please mark '**E Filing Exception Return**' on the top of the front page and post it to:

Birmingham Stamp Office
9th Floor
City Centre House
30 Union Street
Birmingham
B2 4AR

The envelope must also be marked '**E Filing Exception Return**'

Stamp Taxes aim to process these returns within 5 working days of receipt. If you have not received a certificate, or other contact within 10 days of submission, to allow for normal delivery times, please telephone 0121 6164557.

As any software-produced hard copy returns for transactions not listed above will be returned, you must resubmit them in the correct manner (online or by paper to Netherton) by the filing date – otherwise you will risk receiving a penalty. .

Returns for the following transactions should still be made by letter, to Birmingham Stamp Office:

- Returns under Section:
 - **80** - This is a second notification, relating to contingency cases or when consideration is ascertained
 - **81** - Notification of a relief being withdrawn as a 'disqualifying event'
 - **81A** - A later linked transaction being notified
 - **17A** Para 3&4 - The term of a lease is ascertained **17A** Para 8 - Where unknown rent has been ascertained

Transactions that cannot currently be notified electronically – additional information

Transactions that involve the transfer of more than 100 properties

SDLT 1 – 1 property, **plus**

SDLT 3 / SDLT4 – maximum of 99 properties (Stamp Taxes are working to extend this in a future upgrade release)

Currently, if transactions have more than 99 properties, paper returns must be sent to Birmingham Stamp Office, but from 1 February 2008, the new process will be:

- Complete the online return for the first 99 properties
- Telephone the Stamp Taxes helpline, who will issue a secure email address for you to submit a schedule to Birmingham Stamp Office for the properties that exceed 99.
- There is no 'template' for this schedule. You should simply ensure that all the relevant information is given (see below)

For example:

- If the transaction includes 150 properties, the schedule submitted to Birmingham should include the last 51 properties.
- Birmingham will save the schedule and allocate a reference number in SDLTMP-9999999 format. They will keep a record of the reference number and email this to you, with the agent reference.
- Complete the return online and enter the allocated reference number in the 'Property Address' field, at the end of the address details for the first property.
- Add the remaining 98 properties not included in the schedule and submit the return.
- Send the online certificate(s) and/or the 98 PDFs (if appropriate to the online product being used) together with a copy of the schedule to the appropriate land registry. The reference number allocated by Birmingham will appear on the certificate, under the first property address.

Information required on the schedule for each property is:

- Property address
- Title Number
- NLPG UPRN (National Land Property Gazette Unique Property Reference Number. (only to be included if the information is within the submission))

The schedule must also include

- First purchaser name
- Description of transaction
- Effective date
- Agents reference

Before the schedule is passed onto the appropriate land registry, you should add:

- Reference number issued by Birmingham
- UTRN

Transactions that involve more than a combination of 103 Purchasers / Vendors

SDLT 1 – Maximum of 2 purchasers & 2 vendors, **plus**

SDLT 2 – Combination of 99 purchasers & vendors (maximum)

A paper Land Transaction Return should be completed manually & sent to Birmingham Stamp Office for processing.

Please mark correspondence with:

- The topic
- Any reference number

Linked Lease Transactions (on the one return) where any one of the following apply:

- a) Do not all share the same effective date
- b) Do not all come within the same code 'A' or 'L'
- c) Do not have identical Purchasers & identical Vendors
- d) If a relief being claimed – **all** of the transactions are not claiming it, **&** it is not exactly the same relief (same relief code)

These transactions cannot be notified on the same return.

Returns under Section 80, 81 and 81A Finance Act 2003

S80 – cases where consideration that was contingent, uncertain or unascertained becomes known and a new return is required.

S81 – cases where a return is required because a relief, like group relief, which was due is now withdrawn.

S81A – cases where a transaction is linked to an earlier transaction for which a return charging tax at the lower rate has already been submitted and a new return reflecting a higher rate of charge is needed.

Forward full details of the event requiring the return in a letter to Birmingham Stamp Office, attaching a copy of the original return and the appropriate payment.

Returns under Schedule 17A Finance Act 2003 inserted by Section 120 Schedule 39 Finance Act 2004

Only applies to leases, which start under SDLT

Schedule 17a para 3 **Leases that continue after a fixed term and grow beyond the term end date**

Schedule 17a para 4 **Treatment of leases for indefinite term and grow beyond the term end date**

Schedule 17a para 8 **Adjustment where rent ceases to be uncertain**

Forward full details of the event requiring the return in a letter to Birmingham Stamp Office, attaching a copy of the original return and the appropriate payment.

Returns relating to cases of contingent or uncertain consideration where tax has been deferred under FA03/S90

There is guidance on the deferment application – which is to be sent to Birmingham Stamp Office in advance of submission of the SDLT1 – in the stamp duty land tax manual at SDLTM50910.

Where deferment has been agreed, so that the figure of tax paid at box 15 is less than the appropriate rate on the total consideration (which, in line with S51 FA03, should include the contingent amount) at box 10, the Land Transaction Return should be sent to Birmingham Stamp Office for processing.

Forward full details of the event requiring the return in a letter to Birmingham Stamp Office, attaching a copy of the original return and the appropriate payment.