

Grant of Single Property Lease [Code 'L'] Residential / Non Residential / Mixed

Note 1: All mandatory questions will be marked with a 'red asterisk [*]' on screen.

Note 2: This step-by-step guide contains online links to further guidance.

Grant of Single Property Lease

1) Complete 'Preliminary Details'

About the purchaser(s) – Purchaser (1) [Q1.52]

About the land – Property (1) [Q1.28]

About the transaction [Q1.2/Q1.63]

Next

2) 'About the purchaser - Overview' [new page]

To complete purchaser details click on 'complete details'

3) 'About the purchaser – Identity' [new page]

Complete purchaser details as appropriate [Q1.51/Q1.52/Q1.53/Q1.50/1.54/1.56/Q1.55/Q1.57]

Next

4) 'About the Agent for the purchaser(s) [new page]

Complete Agent details for the purchaser(s) [Q1.60/Q1.61/Q1.62/Q1.64/Q1.63/Q1.59]

Next

5) 'About the purchaser(s) - Overview [new page]

For every subsequent purchaser, please select:

- ❖ Add another purchaser – Individual [Q1.65/Q1.66/Q1.67/Q1.68/1.69]
 - Please note that when adding a 3rd and any subsequent purchasers, it will be SDLT 2 form questions that appear:[Q2.2/Q2.3/Q2.4/Q2.5/Q2.7/Q2.6]

Or

- ❖ Add another purchaser – Company [Q1.66/Q1.68/Q1.69]
 - Please note that when adding a 3rd and any subsequent company purchasers, it will be SDLT 2 form questions that appear:[Q2.3/Q2.5/Q2.7/Q2.6]
 - Please note that if you select 'Provide company details', please provide 'Company details' of any 1 company, only [Q4.7/Q4.8/Q4.9]
 - Please note that our online return will not support transactions where there are any more than a combination of ninety nine purchasers & vendors.

Go to 'Vendor Details'

6) 'About the vendor – Identity' [new page]

Complete vendor details as appropriate. [Q1.35/Q1.36/Q1.37/Q1.38]

Next

7) 'About the Agent for the Vendor(s)' [new page]

Complete agent details for the vendor(s). [Q.1.39/Q1.40/Q1.41/Q1.44/Q1.42/Q1.43]

Next

8) 'About the vendor(s) – Overview' [new page]

For every subsequent vendor, please select:

- ❖ Add another Vendor [Q1.45/Q1.46/Q1.47/Q1.48]
 - Please note that when adding a 3rd and any subsequent vendors, it will be SDLT 2 form questions that appear:[Q2.2/Q2.3/Q2.4/Q2.5]
 - Please note our online return will not support transactions where there are any more than a combination of ninety nine purchasers & vendors.

Go to Land Details

9) 'About the land – Overview' [new page]

To complete subject property details click on 'complete details'

10) 'About the Land' [new page]

Complete subject property details as appropriate.

[Q.1.1/Q1.3/Q1.28/Q1.29/Q1.30/Q1.31/Q1.32/Q1.33/Q4.6]

Next

11) 'About the Land - Overview' [new page]

This section allows you to check the land details and make any amendments if necessary. It also enables you to 'add another property' address, for any multi-property transactions but not additional leases subject to the freehold/leasehold sold.

- ❖ Add another property [Q4.10/Q4.17/4.11/4.12/Q4.13/Q4.14/Q4.15/Q4.6]
 - Please note that our online return will not support transactions where there are any more than ninety nine properties.

Go to transaction details

12) 'About the Transaction' [new page]

Complete details. [Q1.4/Q1.6]

Next

13) 'About the Transaction – Consideration' [new page]

Complete further details. [Q1.13/Q1.9/Q4.4/Q4.5]

Next

14) 'About the Transaction – Additional Details 1' [new page]

Complete additional details as appropriate. [Q4.1 / 4.2 / 4.3]

- Please note: Q4.1: 'Is this transaction part of the sale of a business?' & Q4.2 'Is the property described, anything other than residential?' are not numbered within the online return.

Next

15) 'About the transaction – Additional Details 2' [new page]

Complete additional details as appropriate. [Q1.5 / 1.7 / 1.8]

Go to Lease Details

16) 'About the Lease' [new page]

Complete lease details for subject property.

[Q1.16/Q1.17/Q1.18/Q1.19/Q1.20/Q1.21/Q1.22/Q1.23]

Next

17) 'About the Lease – Additional Information' [new page]

Complete as appropriate.

[Q4.28/Q4.29/Q4.30/Q4.31/Q4.32/Q4.33/Q4.34/Q4.35/Q4.36/Q4.37/Q4.38/4.39]

View Return Status

18) 'Return Status' [new page]

This is an overview of the information entered so far. Click on '**Check this Return**'

19) Error Overview [new page]

Any errors on completion of your 'Return' will be listed here. If there are any errors listed:

Click on **Correct these errors**

& then

Return to the error overview

20) 'There are no errors so far' [new page]

❖ Tax Calculation

❖ Final Details

Click on 'Tax Calculation'

21) Tax Due [new page]

Complete **Q1.15** with your self-assessed tax calculation, 'the total amount you intend to pay'. For this transaction the 'Online Return' will automatically insert the tax due at **Q1.14/Q1.24/Q1.25**.

- Please note we suggest you keep a copy of the 'Tax Calculation' for your records.
- Please note that in many cases the 'Online Return' will calculate any tax due based on the information you provide. There are however some circumstances where it won't. SDLT will not be calculated where:

- a) Field 3 on the 'SDLT 1' is 'OT' (all others)
- b) It is a linked lease transaction
- c) Relief code '07' is claimed [designated areas (mixed)]
- d) It is a shared ownership lease (Code 'OT' must be used)
- e) There is stair-casing (Code 'OT' must be used)
- f) Claiming 'Disadvantaged Area Relief' [DAR] for a lease where the 'Average Annual Rent' is over £600, use code 'OT' in field 3

Go to final details

22) Final Details [new page]

Complete further details:

Check the 'effective date [Q1.4]

Do you want a certificate for each property [Q1.27]

To which address shall we send the certificate [Q1.58]

View, print & store

23) Complete return [new page]

- Please note, we suggest you keep a copy of the return & tax calculation for your own records.

Then go to 'Submit this return'