

10 easy ways to get form SDLT1 right

HM Revenue & Customs Stamp Taxes have been working together with Representative Bodies to identify why mistakes are made when completing the SDLT1. Listed below are the ten most common reasons why SDLT8 letters are produced. Follow these simple rules and you should have fewer forms rejected.

Please do

- Write clearly in block capitals in black pen. The majority of rejected forms are attributable to unclear handwriting.
- Check you have answered all appropriate yes/no questions.
- Remember that if the transaction involves a non-residential or mixed property i.e. box 1 (*type of property*) contains code 02 or 03 or if the purchaser is a company, then an SDLT4 will be required and box 70 should be completed to reflect this.
- Check you have completed box 29 (*Local authority number*) and ensure that the correct local authority number is used. Details of all local authority codes are contained in the SDLT 6 guidance notes from page 64 onwards.

Please do not

- Overwrite in a box - instead cross through it and write clearly next to the box.
- Use correction fluid. If there are multiple mistakes/crossings out you should complete a new form.
- Write 'Nil', 'N/A' or 'none' in fields that are currency fields (those prefixed with a £ sign). Refer to SDLT6 for guidance concerning currency fields.
- Strike through pages, sections or boxes that are not relevant to your transaction. Leave them blank.
- Enter only part of a postcode in the postcode boxes. Unless you know the whole postcode leave these boxes blank.
- Complete any other part of
box 9 - (*Are you claiming relief?*) and
box 13 - (*Is this transaction linked to any other(s)?*) -
if you answer 'no' to either question.

Remember, if you use an Online Service to submit your Returns you will virtually eliminate these problems.

For more details visit

<http://www.hmrc.gov.uk/so/online/menu.htm>