

Reason for the appeal

You may appeal against the penalty if you do not think it is payable or you think you have a reasonable excuse for not sending the return in on time. Answer the question below by entering X in one box and give further details as requested. Where we ask you to enter a date please enter it in the format *DD MM YYYY*.

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

and the date the SDLT1 *Land Transaction Return* was sent to HMRC

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

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

Signature

Date *DD MM YYYY*

Send this completed form to

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

Or

DX 15001
Birmingham 1

What happens next

We will consider the reason for your appeal.

If we accept the reason, we will cancel the penalty and write to let you know what we have done.

If we do not accept the reason, we will 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, or
- appeal to an independent tribunal.

We will 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