



## Stamp Duty Land Tax/ Land Transaction Tax Property Questionnaire and Confirmation Declaration

Full Names.....

Property being purchased.....

A new rate of **Stamp Duty Land Tax (SDLT)** was introduced on 1<sup>st</sup> April 2016. An additional level of duty of 3% is payable where the purchaser already owns a property either in the UK or abroad. Additionally from the 1<sup>st</sup> April 2018 for properties in Wales a **Land Transaction Tax** has been introduced with replaces SDLT in Wales.

For guidance, you may wish to consider:

### England

<https://www.gov.uk/stamp-duty-land-tax>

### Wales

<https://gov.wales/land-transaction-tax-guide>

	Yes – please tick if applicable	No – please tick if applicable
Are you married or in a Civil Partnership?		
Do you or your spouse currently own or have an interest in another residential property anywhere in the world?		

If no, SDLT/LTT will be calculated at the standard level and included in the completion statement.

If yes and you or your spouse own another property, SDLT/LTT may be calculated at the higher level including the 3% surcharge. Please provide further details below:

	Yes – please tick if applicable	No – please tick if applicable
Is the property you are buying going to be used as your main residence*?		
Have you already sold your main residence?		
If not, will the sale of your current main residence complete on the same day as your purchase?		

If you buy a new residence but the sale of your previous residence is delayed, you will have to pay the higher rate of SDLT/LTT but you can claim a refund if you sell your previous main residence within three years.

	Yes – please tick if applicable	No – please tick if applicable
Are you buying the property via a limited company?		
Is that company a property rental business?		

Companies must pay the higher rate of SDLT/LTT but there are some differing rates for higher value properties if the business of that company is a property rental business.

	Yes – please tick if applicable	No – please tick if applicable
Does the property you are buying comprise of more than one dwelling? (e.g. a “granny annexe”, additional cottage(s), multiple flats)		
Is there any commercial element? (e.g. shop on the ground floor, an office let to business tenants)		

If you have answered “yes” to either of the above questions, please provide more detail below:

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	Yes – please tick if applicable	No – please tick if applicable
From enquiries made with the HMRC/WRA website I believe that we are liable to pay the additional tax		

If you feel that you are not liable to pay the additional tax, please specify why below:

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If you own another property but believe that the SDLT/LTT is not payable or is redeemable, you should discuss the matter with your accountants and return to us prior to exchange of contracts.

Please note that SDLT/LTT is a tax and, as with any tax, the **payment of it is the responsibility of the taxpayer**. We will complete the SDLT/LTT return on your behalf and submit it with the duty that we believe is payable but as we are not accountants, we cannot be held responsible for any errors or omission that may arise in the payment of that tax, the ultimate responsibility of which rests with you.

**Name**.....

**Signed**.....

**Date**.....

**Name**.....

**Signed**.....

**Date**.....

**\*Main residence**

The following list of points can be considered, although not exhaustive, in establishing if a property/residence is an individual's main residence:

- If the individual is married or in a civil partnership, where does the family spend its time?
  - If the individual has children, where do they go to school?
  - At which residence is the individual registered to vote?
  - Where is the individual's place of work?
  - How is each residence furnished?
  - Which address is used for correspondence?
  - Where is the individual registered with a doctor/dentist?
  - At which address is the individual's car registered and insured?
  - Which address is the main address for council tax?
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