

Scheme details

Name of scheme user <input type="text"/>	Title number of the relevant property (if allocated) <input type="text"/>
Address of scheme user Address <input type="text"/> <input type="text"/> Postcode <input type="text"/>	Address of the relevant property Address <input type="text"/> <input type="text"/> Postcode <input type="text"/>
Phone number of scheme user <input type="text"/>	Market value of the relevant property <input type="text"/>
Unique transaction reference number (UTRN) (if allocated) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Date of first land transaction <i>DD MM YYYY</i> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Scheme reference number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

Who should use this form?

You should use this form if you have received an 8-digit scheme reference number (SRN) from HM Revenue & Customs (HMRC), a scheme promoter, or the client of a scheme promoter, and you expect to obtain a Stamp Duty Land Tax (SDLT) advantage. This will usually be because you are the purchaser of a property.

If you are a partner in a partnership, read the notes about 'How to complete this form' on page 2.

Declaration

<p>The information I have given on this form, and any continuation sheets, is correct and complete to the best of my knowledge and belief.</p> <p>Signature <input type="text"/></p> <p>Date <i>DD MM YYYY</i> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/><input type="text"/><input type="text"/></p>	<p>Name of signatory (<i>use capital letters</i>) <input type="text"/> <input type="text"/></p>
	<p>Capacity in which signed <input type="text"/> <input type="text"/></p> <p>If the scheme user named above is also notifying as the representative partner on behalf of other partners in a partnership to which he belongs, indicate here the number of additional partners who are liable to notify, and list them separately <input type="text"/></p>

For guidance on completing this form please see the notes overleaf or go to www.hmrc.gov.uk

Notes

Background

Details of certain SDLT avoidance schemes must be notified to HMRC, usually by the scheme promoter. The user of the scheme must make the notification where the scheme is devised 'in-house', the promoter is outside the UK and no promoter notifies, or the information is to be covered by legal professional privilege.

When a SDLT scheme is notified, HMRC may issue a SRN to the person making the notification. A promoter to whom a SRN is issued must provide it to each client who implements the scheme. If there are other users of the scheme the client must provide the SRN to them.

If you have received a SRN, whether from HMRC, the scheme promoter, or a client of the promoter, you are required to declare the use of the scheme to HMRC. This is done by entering the SRN and certain other information on this form.

How to complete this form

Partnerships

If you are a partner in a partnership, you should consider any expected SDLT advantages from the perspective of your own liabilities to SDLT, notwithstanding that the partnership may be regarded as a legal person or corporate body under the law of the country or territory under which it is formed.

If you and other members of the partnership have a duty to notify the SRN, a representative partner may make a single notification on behalf of the others provided that the names of all of those with a duty to notify are scheduled and attached to this form.

Title number of the relevant property

Enter the title number of the property forming the subject of the arrangements, if any is allocated.

Address of relevant property

Enter the address of the property forming the subject of the arrangements.

Unique transaction reference number (UTRN)

Enter the UTRN for the land transaction return relating to the transaction on which you expect to obtain an SDLT advantage. The UTRN can be found either on the submission receipt (called the Submission Receipt and Electronic SDLT5 certificate) if you have filed your return online, or at the bottom of page 2 and on the payslip on page 7 of your paper SDLT return.

Open market price of the relevant property

Enter the price which the property might reasonably be expected to fetch if on sale on the open market. If a formal valuation has not been obtained this should be a reasoned estimate.

Scheme reference number (SRN)

Enter in the boxes the 8-digit SRN provided to you.

Date of first land transaction

Enter the effective date of the first land transaction which forms part of the scheme.

When to send in this form

You must send in this form within 30 days of the first land transaction which forms part of the scheme or receipt of the SRN, whichever is later. Submission should not be delayed if for example a formal valuation of the property has not been obtained.

Where to send this form

You should send this form to:
Anti-Avoidance Group (Intelligence)
HM Revenue & Customs
CTIAA Intelligence S0528
PO Box 194
Bootle
L69 9AA

Any SDLT return due to be submitted should not accompany this form and should be sent to HMRC in the normal way.