

# PURCHASER DECLARATION FOR STAMP DUTY LAND TAX (SDLT)

CLIENT:

PROPERTY ADDRESS:

PURCHASE PRICE:

REFERENCE:

Please read our Guidance Note on SDLT for residential property, and then complete the following.

Please answer the following questions, which apply to each buyer. If there is more than one buyer we will provide this form to each of you:

- 1 Do you, or have you ever owned any other property anywhere in the world?  
(either in your sole name, jointly with others or as a trustee or beneficiary)
- Yes  No  
(If no, proceed to Question 3)
- 2 When we complete your purchase will you own any other dwelling anywhere in the world -other than the property you are purchasing in this transaction?  
(including in your sole name, jointly with others, or as a trustee or beneficiary of a trust)
- Yes  No
- 3 If you are married or in a Civil Partnership:  
When we complete your purchase will your spouse or civil partner own, in their sole name or jointly with others, any other dwelling anywhere in the world?  
(\*Please let us know if you are formally separated or progressing divorce proceedings)
- Yes\*  No  
 Not applicable  \*but formally separated

|   |                              |  |
|---|------------------------------|--|
| <p>4 Do you intend to live in the property you are purchasing as your only or main residence?</p>   | <input type="checkbox"/> Yes | <input type="checkbox"/> No  |
| <p>5 Are you a First Time Buyer?</p>  | <input type="checkbox"/> Yes | <input type="checkbox"/> No  |
| <p>6 Are you (or your spouse or civil partner) currently selling your main dwelling?</p> <p>If Shoosmiths are not acting for you in your sale please provide details of who is acting for you and the address of property being sold.</p> <p>.....</p>  | <input type="checkbox"/> Yes | <input type="checkbox"/> No<br>(If no, proceed to Question 7)          |
| <p>7 Have you (or your spouse or civil partner) previously sold your main dwelling?</p> <p>You must have lived in the property you sold as your home at some time in the past but you don't necessarily</p>   | <input type="checkbox"/> Yes | <input type="checkbox"/> No<br>(If no, proceed to Question 9)          |
| <p>8 If you answered Yes to question 7 have you, or your spouse or civil partner, purchased a dwelling to use as your only or main residence since the sale of the property referred to in question 7?</p>  | <input type="checkbox"/> Yes | <input type="checkbox"/> No<br><input type="checkbox"/> Not applicable |
| <p>9 Does the property you are buying comprise; More than one dwelling? (e.g. includes a "granny annexe", additional cottage(s), multiple flats etc)</p> <p>Any commercial element? (e.g. a shop on the ground floor, an office let to business tenants)</p> <p>If you have answered Yes to any part of question 9 please provide further information:</p> <p>.....</p> | <input type="checkbox"/> Yes | <input type="checkbox"/> No<br><br><input type="checkbox"/> No         |

If this form does not cover your circumstances please refer to your Case Handler

Responsibility for payment of Stamp Duty Land Tax rests solely with the purchaser of the property. We understand that HM Revenue and Customs will from time to time investigate tax returns (including SDLT returns). We anticipate that they will have access to current and historical Land Registry data to verify applications for SDLT at the basic rate. Deliberately making a false declaration on an SDLT return constitutes a criminal offence liable to prosecution. HM Revenue and Customs also have the power in circumstances of a false declaration to charge the owner for the full payment of tax that should have been paid together with financial penalties for late payment.

If you are due to pay the additional rate of SDLT on a property you intend to live in as a main residence, for example because you are buying before you sell your existing main residence, then you may be able to reclaim the additional tax paid if you sell your previous main residence within 3 years of buying your new home. To do this you will need to make an amendment to your original SDLT return made for your new home purchase within 3 months of the sale of your previous main residence. You should therefore take advice from the conveyancer acting for you in your sale to ensure that the relevant amendment is made within the required timescales.

**Signed:**

Print name: .....

Dated .....