

## SDLT Instruction Form

**Please can you answer the following questions?**

If you have any questions please email [jwhitmore@champions.co.uk](mailto:jwhitmore@champions.co.uk)

### **1. Separate Living Accommodation**

Does the property have separate living accommodation? This maybe:

- A separate extension.
- A flat which is self contained.
- This can include property which is in the course of conversion into separate living accommodation.

Generally separate living accommodation will be defined as accommodation which has all the necessary facilities for living and a separate entrance.

Yes

No

Not applicable

**Please add any comments if you wish?**

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**If you do have such separate living accommodation then there maybe a saving of SDLT because of Multiple Dwellings Relief (MDR)**

This could be the case if the properties in excess of £250,000. In certain circumstances though the separate living accommodation may attract the Second Home Charge of 3%. That will be the case if the smaller part of the property has a value in excess of one third.

### **2. Commercial or Part Commercial Property**

Has the property got a commercial or part commercial use to the best of your knowledge?

Yes

No

**Please add any comments if you wish?**

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### **3. Purchase of Land**

Are you purchasing land without a dwelling (including in this must be land with no initial construction work.)

Yes

No

**Please add any comments if you wish?**

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### **4. Are you buying through a limited company?**

Yes

No

**If you are buying a totally residential property through a Limited Company then normal SDLT rates will apply and the Second Home Charge applies on all purchases.**

**If you are buying through a Limited Company are you paying £500,000 or over?**

Yes

No

**IF YOU ARE BUYING THROUGH A LIMITED COMPANY FOR £500,000 OR OVER IN CERTAIN CIRCUMSTANCES THERE WILL BE A 15% SURCHARGE ON THE ENTIRE PURCHASE PRICE. PLEASE SEEK IMMEDIATE ADVICE FROM CAMPIONS.**

**If you are buying through a Limited Company you do not need to complete the rest of this form.**

**5. First Time Buyers (FTB Relief is no SDLT up to £300,000 providing the property bought is less than £500,000)**

Are you both first time buyers?

Yes

No

**If NO then you do not need to answer the rest of section 5.**

- Do you intend to occupy the property as your only or main residence?

Yes

No

Please add comment if needed

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- Is the money being advanced by a relative for the purchase?

Yes

No

*If yes please answer this next question*

Is the money being advanced by means of?

**A gift**

**A Loan**

**Interest or ownership in the property  
(An equitable interest in the property)**

If the third applies, then the second home charge may apply and the FTB relief may not apply.

Please add comment if needed

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- Please confirm that both of you do not have and never had another residential property anywhere in the world (please exclude any property that may have been inherited about which there is a question below)

If you have owned commercial or part commercial property this restriction may not apply.

Yes

No

Please add comment if needed

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#### Inherited Property

**Have you ever inherited a property or benefited from an estate which contained a residential property?**

Yes

No

If yes we shall contact you. In certain circumstances this made be class as a previous property which means you will not be entitled to First Time Buyers Relief (FTB).

#### Declaration:

I declare that the information I/we have given on this part of the form is correct and complete to the best of our knowledge and believe and understand that we may have to pay financial penalties and face prosecution if I/ we give false information which results in an incorrect submission being made by you.

**For further guidance we refer to Stamp Duty Land Tax: Relief for first time buyers, Guidance Note 22<sup>nd</sup> November 2017**

Signed ..... Dated .....

Signed.....Dated .....

## **6. Second Home Charge (3% on all second home properties purchased for over £40,000)**

### **Please sign this SDLT Client Declaration Document**

Do any of you (or if applicable any spouse or civil partner of any of you that is not a party to this transaction) currently own an interest in or are in the course of purchasing any interest in a residential property anywhere in the world. This will only apply if your interest in the property is in excess of £40,000. That is not the full value of the property just your interest. Please though put Yes if any property owned whatever the value.

(If the other property owned is an inherited property then special rules apply and we will be in touch. In the comment section below can you mention this.)

Please confirm                      Yes     No

Please add comment if needed

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If your answer is yes we will be in touch shortly to obtain further details.

Declaration:

I declare that the information I/we have given on this SDLT Additional Property Confirmation Certificate is correct and complete to the best of our knowledge and believe and understand that we may have to pay financial penalties and face prosecution if I/ we give false information which results in an incorrect submission being made by you.

Signed ..... Dated .....

Signed.....Dated .....

**We give the following guidance on the Second Home Charge:**

### **Main Residence**

- If you buy a main residence then you should get an exemption in two situations:
  - + If you do not own any other properties
  - + If you do own other properties but you are selling a main residence at the same time or you have sold a main residence before.
  - + If you buy a main residence and sell your existing main residence later you should be able to get a rebate.

**However in the case of an earlier or later sale of a main residence then any relief is subject to observation of HMRC rules and requirements and you must take care to familiarise yourself with them.**

### **Limited Companies**

- Purchase of properties by limited companies is always subject to a 3% second home charge so long as the property is purchased for over £40,000 and is a residential property.

### **First Property Only**

- If you are an individual then your first purchase will be free of second home charge whether as a main residence or buy to let.

### **Existing Property**

- The existing property must be residential to create the second home charge on the property you are buying. You may own the whole property or just have interest. You may have interest without a legal title called a beneficial interest. That becomes relevant and the interest must be worth more than £40,000

For further guidance you can refer to ***Stamp Duty Land Tax: Higher rates for purchase of additional residential properties*** this is a guidance brought out by HMRC in 2016 and is on the internet.

**We have read all parts of the form that apply to our situation. We understand the form and if we have raised any enquiry's they have all been dealt with.**

Signed ..... Dated .....

Signed.....Dated .....

**Please can you make sure that you sign:**

- **The Declaration in Section 5 if applicable.**
- **The Declaration in Section 6 in all cases.**
- **The Declaration at the end of the form.**