

WBL Logbook Sheet Template

Learning Outcome and example number
e.g. 1.1(1), 1.2(2), 1.2(1) 1.2(2) etc.

Page numbers from portfolio

1.2(2)

Evidence provided and date of evidence
e.g. Letter to client dated 01.01.2020
Telephone attendance note dated 01.01.2020

Completed SDLT1 form
SDLT calculation
SDLT5 certificate

Explain how the example meets the learning Outcome and how the evidence shows this

What law underpins the legal procedure?

Finance Act 2003, Part 4

What actions did I take to carry out the legal procedure?

Once completion had taken place, I calculated the SDLT liability using HMRC's online calculator and prepared the SDLT 1 forms ready for signature by the client via HMRC's online portal. These were then sent to the client with a request for funds to cover the liability and permission for us to submit these on their behalf.

Once funds were received, I submitted the SDLT return via the HMRC portal and generated the SDLT 5 certificate which was then circulated to the client.

Reflection and evaluation

Describe what you learnt from the activity you undertook to meet the Learning Outcome. You may want to complete this section at a later date once you have had time to reflect on your practice and experience.

It is imperative that SDLT calculations and forms are completed accurately and so this process taught me to be vigilant with my calculations and to triple check my figures before issuing to the client.

Supervisor's Name

Please print the full name of the supervisor that supervised the work referred to above within this logbook sheet and the supporting evidence.

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Your transaction return

How to fill in this return

The land transaction return guidance notes, SDLT6, available from the Orderline **0300 200 3511** will help in completion of this return.

- A unique reference number must be entered on the return, this is the number shown on the payslip in the 'Reference' box. Payslips, PS1/SDLT, are available from the Orderline.
- Show amounts in whole pounds only, rounded down to the nearest pound.

- Leave blank any boxes that do not apply.
- The completed return should be printed off and then signed.
- Staple the sheets in the top left-hand corner.
- Do not fold the return.

If you need help with any part of this return or with anything in the guidance notes, please phone the Stamp Taxes Enquiry line on **0300 200 3510**, open 8:30am to 5:00pm Monday to Friday, except Bank Holidays. Calls are charged at local rates.

Starting your return

ABOUT THE TRANSACTION

1 Type of property
Enter code from the guidance notes

If entering 02 or 03, make sure you complete form SDLT4 and box 72 of this form

2 Description of transaction
Enter code from the guidance notes

3 Interest transferred or created
Enter code from the guidance notes

4 Effective date of transaction

5 Any restrictions, covenants or conditions affecting the value of the interest transferred or granted?
Put 'X' in one box

Yes No

If Yes, please provide details

6 Date of contract or conclusion of missives

7 Is any land exchanged or part-exchanged?
Put 'X' in one box

Yes No

If Yes, please complete address of location

Postcode

House or building number

Rest of address, including building name

8 Is the transaction pursuant to a previous option agreement?
Put 'X' in one box

Yes No

UTRN

ABOUT THE TAX CALCULATION

9 Are you claiming relief?
Put 'X' in one box

Yes No

If Yes, show the reason

Enter code from the guidance notes

Enter the charity's registered number, if available, or the company's CIS number

For relief claimed on part of the property only, enter the amount remaining chargeable

£ . 0 0

10 What is the total consideration in money or money's worth, including any VAT actually payable for the transaction notified?

£ . 0 0

11 If the total consideration for the transaction includes VAT, state the amount

£ . 0 0

12 What form does the consideration take?
Enter the relevant code(s) from the guidance notes

13 Is this transaction linked to any other(s)?
Put 'X' in one box

Yes No

Total consideration or value in money or money's worth, including VAT paid for all of the linked transactions

£ . 0 0

14 Total amount of tax due for this transaction

£ 7,543 . 0 0

15 Total amount paid or enclosed with this notification

£ 7,543 . 0 0

Does the amount paid include payment of any penalties and any interest due? Put 'X' in one box

Yes No

ABOUT NEW LEASES If this doesn't apply, go straight to box 26 on page 3.

16 Type of lease
Enter code from the guidance notes

N

17 Start date as specified in lease

16 06 2021

18 End date as specified in lease

15 06 2022

19 Rent-free period
Number of months

20 Annual starting rent inclusive of VAT actually payable

£ 936,000 . 0 0

End date for starting rent

15 06 2022

Later rent known? Put 'X' in one box

Yes No

21 What is the amount of VAT, if any?

£ . 0 0

22 Total premium payable

£ 0 . 0 0

23 Net present value upon which tax is calculated

£ 904,347 . 0 0

24 Total amount of tax due - premium

£ 0 . 0 0

25 Total amount of tax due - NPV

£ 7,543 . 0 0

Check the guidance notes to see if you will need to complete supplementary return SDLT4 - *Additional details about the transaction, including leases.*

UTRN

ABOUT THE LAND including buildings

Where more than one piece of land is being sold or you cannot complete the address field in the space provided, please complete the supplementary return SDLT3 or SDLT4 (for leases or assignments)

26 Number of properties included

1

29 Local authority number

5930

27 Where more than one property is involved, do you want a certificate for each property?

Put 'X' in one box

Yes No

30 Title number, if any

28 Address or situation of land

Postcode

[Redacted]

House or building number

Rest of address, including building name (continue on SDLT3)

[Redacted]

Is the address continued on SDLT3?

Put 'X' in one box

Yes No

31 NLPG UPRN

32 If agricultural or development land, what is the area (if known)?

Put 'X' in one box

Hectares Square metres

Area

33 Is a plan attached?

Put 'X' in one box

Note: the UTRN should be written on the plan

Yes No

ABOUT THE VENDOR including transferor, lessor

34 Number of vendors included

Note: if more than one vendor is involved complete boxes 45 to 48, and for three or more vendors complete SDLT2 for each one

1

38 Vendor (1) address

Postcode

[Redacted]

House or building number

Rest of address, including building name

[Redacted]

35 Title Enter MR, MRS, MISS, MS or other title

Note: only complete for an individual

36 Vendor (1) surname or company name

[Redacted]

37 Vendor (1) first name(s)

Note: only complete for an individual

39 Agent's name

[Redacted]

UTRN [Redacted]

ABOUT THE VENDOR CONTINUED

40 Agent's address

Postcode

Building number

Rest of address, including building name

41 Agent's DX number and exchange

42 Agent's email address

43 Agent's reference

44 Agent's telephone number

ADDITIONAL VENDOR

Details of other people involved (including transferor, lessor), other than vendor (1). If more than one additional vendor complete supplementary return SDLT2 *Land Transaction Return - Additional vendor/purchaser details*.

45 Title

Enter MR, MRS, MISS, MS or other title

Note: only complete for an individual

46 Vendor (2) surname or company name

47 Vendor (2) first name(s)

Note: only complete for an individual

48 Vendor (2) address

Put 'X' if the same as box 38. If not, give address below

Postcode

House or building number

Rest of address, including building name

UTRN

ABOUT THE PURCHASER including transferee, lessee

49 National Insurance number (purchaser 1)
If there is no National Insurance number you must complete boxes 50 or 51 of this form

Date of birth of purchaser (1)

50 If purchaser (1) is VAT registered, give their VAT Registration Number

51 If purchaser (1) is a UK company you must provide a UK company or partnership UTR number

If purchaser (1) has no UK reference, give a tax reference from the country in which purchaser (1) is based

Enter the name of the country (see guidance notes)

52 Number of purchasers included
Note: if more than one purchaser is involved, complete boxes 67 to 71, and for three or more purchasers complete an SDLT2 for each one

53 Title
Enter MR, MRS, MISS, MS or other title
Note: only complete for an individual

54 Purchaser (1) surname or company name

55 Purchaser (1) first name(s)
Note: only complete for an individual

56 Purchaser (1) address
Put 'X' if the same as box 28. If not give address below

Postcode

House or building number

Rest of address, including building name

57 Is the purchaser acting as a trustee?
Put 'X' in one box

 Yes No

58 Please give a daytime phone number
This will help us if we need to contact you about your return

59 Are the purchaser and vendor connected?
Put 'X' in one box

 Yes No

60 To which address shall we send the certificate?
Put 'X' in one box

 Property (box 28) Purchaser's (box 56)
 Agent's (box 63)

61 I authorise my agent to handle correspondence on my behalf
Put 'X' in one box

 Yes No

62 Agent's name

UTRN

ABOUT THE PURCHASER CONTINUED

63 Agent's address

Postcode

Building number

Rest of address, including building name

64 Agent's DX number and exchange

65 Agent's reference

66 Agent's phone number

ADDITIONAL PURCHASER

Details of other people involved (including transferee, lessee), other than purchaser (1). If more than one additional purchaser, please complete supplementary return 'Land Transaction Return - Additional vendor/purchaser details', SDLT2.

67 Title

Enter MR, MRS, MISS, MS or other title
Note: only complete for an individual

68 Purchaser (2) surname or company name

69 Purchaser (2) first name(s)

Note: only complete for an individual

70 Purchaser (2) address

Put 'X' if the same as box 56. If not, give address below
Postcode

House or building number

Rest of address, including house name, building name or flat number

71 Is purchaser (2) acting as a trustee?

Put 'X' in one box

Yes No

UTRN

ADDITIONAL SUPPLEMENTARY RETURNS

72 **How many supplementary returns have you enclosed with this return?**
Answer in respect of the SDLT2, SDLT3 and SDLT4 returns you have enclosed. If none, please put '0'.

SDLT2 - *Additional vendor/purchaser details*

SDLT4 - *Additional details about purchaser (1) and the transaction, including leases*

SDLT3 - *Additional details about the land*

DECLARATION

73 **The purchaser(s) must sign this return.** Read the guidance notes in booklet SDLT6, in particular the section headed *'Who should complete the Land Transaction Return?'*

If you give false information, you may face financial penalties and prosecution.
The information I have given on this return is correct and complete to the best of my knowledge and belief.

Signature of purchaser 1 Signature of purchaser 2

Please keep a copy of this return and a note of the unique reference.

UTRN

When to fill in this return

You must fill in this return where additional information about the transaction and/or lease can be provided. The guidance notes will help you answer the questions.

If you need help with any part of this return or with anything in the guidance notes, please phone the Stamp Taxes Enquiry line on **0845 603 0135**, open 8:30am to 5:00pm Monday to Friday, except Bank Holidays. Calls are charged at local rates. You can get further copies of this return from the Orderline on **0845 302 1472**.

REFERENCE

Insert the reference number from the payslip on page 7 of the Land Transaction Return, SDLT1, here

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ABOUT THE TRANSACTION

1 If this transaction is part of the sale of business, please say if the sale includes
Put 'X' in relevant boxes

- | | |
|---------------------------------|---|
| <input type="checkbox"/> Stock | <input type="checkbox"/> Goodwill |
| <input type="checkbox"/> Others | <input type="checkbox"/> Chattels and moveables |

What is the total amount of the consideration for the sale of the business apportioned to these items?

£ . 0 0

2 If the property is for commercial use, what is it?
Put 'X' in the appropriate box(es)

- Office
- Hotel
- Shop
- Warehouse
- Factory
- Other
- Other industrial unit

3 Have you applied for and received a post transaction ruling in accordance with Code of Practice 10, or asked us for advice on the application of the law to this transaction?

Put 'X' in one box

- Yes No

If Yes, have you followed it when completing this return?

Put 'X' in one box

- Yes No

- Ruling not received

4 Is any part of the consideration contingent or dependent on uncertain future events?

- Yes No

5 Have you agreed with the HMRC that you will pay on a deferred basis?

- Yes No

6 If there are any minerals or mineral rights reserved enter the code below

Enter code from the guidance notes

7 Give a description of the purchaser
Enter code(s) from the guidance notes

ABOUT LEASES

Complete if the transaction notified on SDLT1 is for the grant of more than one lease

8 Type of property

Enter code from guidance notes

9 Address or situation of land

Put 'X' in this box if the same as box 28 on SDLT1.

If not, please give address below

Postcode

House or building number

Rest of address, including house name, building name, flat number or continuation from the SDLT1

10 Local authority number

11 Title number, if any

12 NLPG UPRN

13 If the transaction is for land, what is the unit and area of measurement?

Put 'X' in one box

Hectares

Square metres

Area

14 Is a plan attached?

Put 'X' in one box

Note: the UTRN should be written on the plan

Yes

No

15 Interest transferred or created

Enter code from guidance notes

16 Type of lease

Enter code from the guidance notes

17 Start date as specified in lease

18 End date as specified in lease

19 Rent-free period

Number of months

20 Annual starting rent inclusive of VAT (actually) payable

£

0

.

00

End date for starting rent

Later rent known? Put 'X' in one box

Yes

No

21 What is the amount of VAT, if any?

£

0

.

00

22 Total premium payable

£

0

.

00

UTRN

ABOUT THE LEASES CONTINUED

23 Net present value upon which tax is calculated
 £ 0 . 0 0

24 Total amount of tax due - premium
 £ 0 . 0 0

25 Total amount of tax due - NPV
 £ 0 . 0 0

26 Any terms surrendered

27 Break clause type
 Put 'X' in one box
 Landlord Tenant only
 Either

28 What is the date of the break clause?

29 Which of the following relate to the lease?
 Put 'X' in relevant boxes. If none, leave blank

- Option to renew
- Market rent
- Turnover rent
- Unascertainable rent
- Contingent reserved rent

30 Rent review frequency

31 Date of first review

32 Rent review clause (type)
 Put 'X' in one box
 Open market RPI
 Other

33 If schedule 17A para 7FA 2003 has been used
 in calculating the NPV, what is the date of the
 rent change?

34 Service charge amount if known

35 Service charge frequency
 Put 'X' in one box
 Monthly Annually
 Quarterly Other

36 Other considerations - tenant to landlord
 (for example, services, building works)
 Enter the relevant code(s) from the guidance notes

37 Other considerations - landlord to tenant
 (for example, services, building works)
 Enter the relevant code(s) from the guidance notes



Stamp Duty Land Tax Calculator

Summary

Freehold or leaseholdLeasehold

Residential or non-residentialNon-residential

Effective date of transaction16 June 2021

Start date as specified in lease16 June 2021

End date as specified in lease15 June 2022

Term of lease1 years 0 days

Premium£0

Year 1 rent£936,000

Highest 12 monthly rent£936,000

Results based on SDLT rules from 17 March 2016

Result of SDLT calculation

Total amount of tax for this transaction£7,543

Net present value£904,347

SDLT on rent£7,543

SDLT on premium£0

Results based on SDLT rules before 17 March 2016

You may be entitled to pay SDLT using the old rules if you exchanged contracts before 17 March 2016.

Result of SDLT calculation

Total amount of tax for this transaction£7,543

Net present value£904,347

SDLT on rent£7,543

SDLT on premium (0%)£0

Submission Receipt & Electronic SDLT 5 Certificate

Title number/folio number (NI):

Unique Transaction Reference Number: [REDACTED]

Agent reference:

Property (1): [REDACTED]

Purchaser (1): [REDACTED]

Vendor (1): [REDACTED]

Description of transaction: L - Grant of lease

Effective date of transaction: 16 June 2021

NLPG UPRN:

This is your Submission Receipt.

The Stamp Duty Land Tax Return for [REDACTED] was successfully submitted to HM Revenue & Customs (HMRC) at 11:43 GMT on 28 June 2021.

Your submission receipt reference number is:

[REDACTED]

The submission receipt reference number is a unique identification code that is calculated from the entire content of your Stamp Duty Land Tax return. It will have changed every time you amended your return prior to submission and will have been included on every printed copy of the completed return.

This submission receipt is a certificate issued under section 79 of Finance Act 2003 and evidences that a Land Transaction Return has been delivered in respect of the above notified transaction.

HMRC strongly advises you to store this on your computer.

[What is a submission Receipt?](#)

Print this receipt