

STAMP DUTY LAND TAX (SDLT) TEAMSHEET

Stamp taxes (stamp duty, stamp duty reserve tax and stamp duty land tax) raised more than £16 billion last year and is a significant cost in transactions involving shares and real property. We provide stamp tax analysis, planning and compliance advice to a wide variety of UK and non-UK resident clients, intermediaries and other PKF Francis Clark teams.

We analyse arrangements which are proposed by contracting parties and provide advice on, amongst other things, maximising available reliefs and ensuring that compliance obligations are met.

On the residential side this includes determining the extent of residential and mixed use property; considering the application of multiple dwelling relief; a consideration of the application of the additional 3% rate of SDLT to the 15% rate (and any clawback of the benefits of any reliefs) as well as advising on the ATED implications of corporate ownership.

On the commercial side it includes advice on the transfers of property into and out of partnerships (both trading and investment partnerships) and transfers of interests in such partnerships; advice on the application of group relief in corporate transactions and restructurings; SDLT issues arising from land assembly and property development; and the application of the anti-avoidance provision colloquially known as Section 75A to a wide variety of domestic and commercial arrangements.



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