

## Guidance for Making Amendments to SDLT Returns (updated November 2011)

Amendment	Course of action
Purchaser's name misspelled	Contact Birmingham Stamp Office in writing
Wrong purchaser name entered	Contact Birmingham Stamp Office in writing
Incorrect purchaser ID (NINO, DoB, company number etc)	Contact Birmingham Stamp Office in writing
Vendor's name misspelled	Call Stamp Taxes helpline on 0845 60 30 135
Property address needs minor amendment <sup>1</sup>	Call Stamp Taxes helpline on 0845 60 30 135
Property address completely wrong	Contact Birmingham Stamp Office in writing
Incorrect title number	Contact Birmingham Stamp Office in writing
Forgot to add additional title number	Contact Birmingham Stamp Office in writing
Incorrect purchase price	Call Stamp Taxes helpline on 0845 60 30 135 if no relief claimed, otherwise contact Birmingham Stamp Office in writing
Return accidentally submitted before completion <sup>2</sup>	Call Stamp Taxes helpline on 0845 60 30 135 in the first instance, depending on the amendment may be advised to contact Birmingham Stamp Office in writing
Anything else	Call Stamp Taxes helpline on 0845 60 30 135 in the first instance and they will advise

If you are advised to request your amendment in writing, send your application to the address below, giving the reasons for the application and quoting the UTRN of the return.

NOTE: Although not official HMRC advice, we suggest putting your application on company letterhead as this was recently requested of one of our customers.

Birmingham Stamp Office 9th Floor, City Centre House 30 Union Street Birmingham B2 4AR or DX15001 Birmingham 1

HMRC advise that any amendments which need to be done in writing should be done as quickly as possible, as in many cases you will be advised that an entirely new return should be submitted. In this case, it is likely you will incur penalties. If a new return is required, HMRC cannot guarantee that the funds can be transferred from one return to the other and that a refund/repayment may be necessary.

<sup>1</sup> Whether or not the amendment is considered 'minor' is at the discretion of the adviser. For instance, changing '12 High Strete' to '12 High Street' may be allowed over the phone, but changing '12 High Street' to '123 High Street' may require a written application.

<sup>&</sup>lt;sup>2</sup> This is also at the discretion of the adviser. If you submitted a return on a Monday and it should have been done on Tuesday, some advisers will amend this over the phone and some may ask for it to be requested in writing. Any date amendment that brings you over the 12-month filing deadline will always need to be requested in writing.