



HM Treasury, 1 Horse Guards Road, London, SW1A 2HQ

Gordon Keenay, via email
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Thank you for your letter of 31 October about Stamp Duty Land Tax (SDLT) and the information in the return that is required for the Valuation Office Agency (VOA).

The information the VOA receives in the SDLT form helps it to undertake its statutory functions, and support other government departments. The VOA's statutory work involves valuing properties for a wide range of purposes. These include taxation, such as business rates, council tax and supporting HM Revenue and Customs (HMRC) collect the correct amount of capital gains tax and inheritance tax, where land and property is involved.

HMRC runs a quarterly SDLT Working Together Steering Group, which Land Registry, VOA and representatives from the conveyancing industry attend. The VOA is aware of the concerns you raise. The next step is for the VOA to carry out a review to consider how it uses property information contained in the SDLT return, whether it can collect this information from other sources, and whether the SDLT return remains the most effective way of collecting this information.

This is a significant piece of work and, until the VOA completes this review, it would be premature to decide that this information should no longer be collected in the SDLT return.

Officials in HMRC and VOA will keep you updated on the progress and outcome of this review, through the SDLT Working Together Steering Group. In the meantime, both HMRC and the VOA will continue to work with Stamp Taxes Practitioners Group and other stakeholders, to establish the impact of the reduction of the SDLT filing window from 30 to 14 days on complex transactions.

Thank you for taking the trouble to make us aware of these concerns.

*With kind regards
Jane*

JANE ELLISON