



**HM Revenue
& Customs**

**HM Revenue & Customs
CTIS Birmingham Stamp Taxes**
Birmingham Stamp Office
9th Floor City Centre House
30 Union Street
Birmingham
B2 4AR

Churchill Tax Advisors
249 Cranbrook Road
Ilford
Essex
IG1 4TG

Tel 03000 569 834

Fax 03000 570 316

www.gov.uk

DX 15001 Birmingham 1

Date 6 September 2016
Our ref [REDACTED] ul 021 [REDACTED]
Your ref DF/[REDACTED]

Dear Sirs

RE: SDLT ruling requested

Mr [REDACTED]
Mr [REDACTED]

Thank you for your letter dated 30 June 2016, I apologise for the delayed response.

The property held in a life interest trust for the benefit of [REDACTED] is not considered an interest in a residential dwelling for the trustee [REDACTED]

If the residential dwelling [REDACTED] is acquiring with [REDACTED] is the only residential interest she will hold, the higher rate of Stamp Duty Land tax conditions A – D at Paragraph 3 Schedule 4ZA Finance Act 2003 as outlined in the Finance (No2) Bill would not be met by [REDACTED]

Chapter 5 of our guidance notes provides information related to acquisitions by trustees, our guidance can be found at:

<https://www.gov.uk/government/publications/stamp-duty-land-tax-higher-rates-for-purchases-of-additional-residential-properties>

This view is based on the facts and context of the transaction that you provided in your letter.

This response applies to the specific transactions on which you asked for advice. There is no precedent value for the advice set out in this letter that could be applied for other customers or for any other transaction(s), even if similar in nature/form.

Information is available in large print, audio tape and Braille formats.
Type Talk service prefix number – 18001

Director: Jon Sherman



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