

STAMP DUTY ADVICE BUREAU

Reclaim Your Stamp Duty.

Stamp duty reclaims made easy.



Introduction

STAMP DUTY ADVICE BUREAU

Reclaim Your Stamp Duty.

Stamp Duty Advice Bureau:

- Experts in Reclaiming Stamp Duty
- So Far…100% Payout Rate on Claims
- Instant Condition Assessment Tool
- Instant Stamp Duty Calculator
- Educational Content
- Very Efficient Case Management
- Our fees:
  - 30% of total amount reclaimed.
  - 17.5% of total amount reclaimed for larger reclaims



Qualifying questions

STAMP DUTY ADVICE BUREAU

Reclaim Your Stamp Duty.

1. Buying. If yes to ‘a’ or ‘b’ or ‘c’ then move to ‘2’:
    a. Buy as an investment/development? Yes/No
    b. 2nd home? Yes/No
    c. Owner occupier? Buy price over £1m? Yes/No
2. Were you the lead purchaser? Yes/No
3. Bought less than 4 years ago? Yes/No
4. Was the property in poor condition when you bought it? Yes/No
5. Did you buy this property less than 4 years ago? Yes/No
6. Buy in England or Northern Ireland? Yes/No

If you answered ‘yes’ to all these questions, you may have a viable stamp duty reclaim.



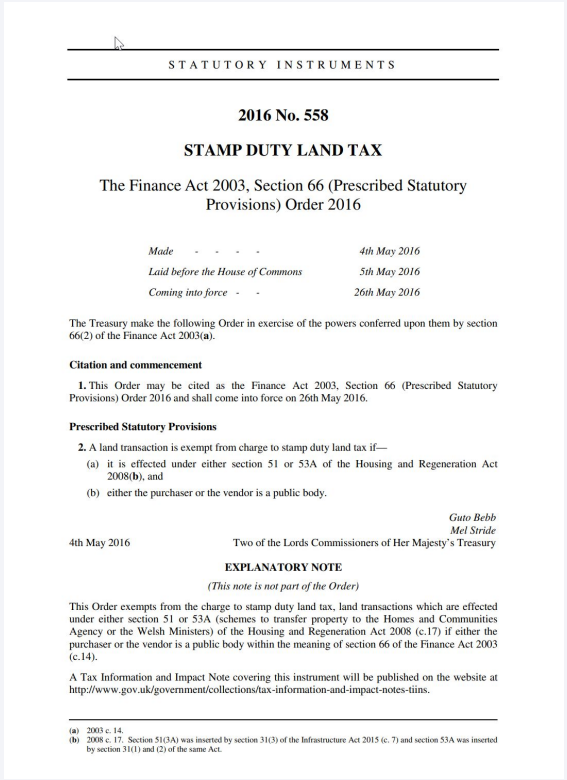
What is a stamp duty reclaim?

A stamp duty reclaim is the process of requesting a refund for Stamp Duty that was paid incorrectly.

Under the guidelines of the Finance Act 2003 and the legal precedent set by the PN Bewley vs HMRC case, taxpayers can seek a reassessment of stamp duty land tax by providing evidence of an error in the original transaction, such as misclassifying a property as 'residential.'

If you are a property investor, developer, second homeowner, or an owner-occupier who purchased a property for over £1 million, you might find that 'non-residential' rates of stamp duty are lower than 'residential' rates.

If you can prove that this error led to an overpayment of stamp duty, on a property you bought in the last 4 years, you may qualify for a refund from HMRC.



STATUTORY INSTRUMENTS

2016 No. 558

STAMP DUTY LAND TAX

The Finance Act 2003, Section 66 (Prescribed Statutory Provisions) Order 2016

Made - - - -	*4th May 2016*
Laid before the House of Commons	*5th May 2016*
Coming into force - -	*26th May 2016*

The Treasury make the following Order in exercise of the powers conferred upon them by section 66(2) of the Finance Act 2003(**a**).

Citation and commencement

1. This Order may be cited as the Finance Act 2003, Section 66 (Prescribed Statutory Provisions) Order 2016 and shall come into force on 26th May 2016.

Prescribed Statutory Provisions

2. A land transaction is exempt from charge to stamp duty land tax if—

(a) it is effected under either section 51 or 53A of the Housing and Regeneration Act 2008(**b**), and

(b) either the purchaser or the vendor is a public body.

Guto Bebb
Mel Stride
4th May 2016 — Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order exempts from the charge to stamp duty land tax, land transactions which are effected under either section 51 or 53A (schemes to transfer property to the Homes and Communities Agency or the Welsh Ministers) of the Housing and Regeneration Act 2008 (c.17) if either the purchaser or the vendor is a public body within the meaning of section 66 of the Finance Act 2003 (c.14).

A Tax Information and Impact Note covering this instrument will be published on the website at http://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.

(**a**) 2003 c. 14.
(**b**) 2008 c. 17. Section 51(3A) was inserted by section 31(3) of the Infrastructure Act 2015 (c. 7) and section 53A was inserted by section 31(1) and (2) of the same Act.

Your rights: Finance act 2003

Stamp Duty Land Tax, as outlined in the Finance Act of 2003, is a self-assessment tax, meaning that the onus is on the taxpayer to accurately calculate and pay the tax due.

Under the Finance Act of 2003, if you incorrectly classified a property as 'residential' at the time of purchase and later realise the mistake, you can ask HMRC to reassess your stamp duty liability.

If the reassessment results in a lower amount, you may be refunded the difference.

HM Revenue & Customs

SDLT became effective from 1 December 2003.

SDLT is a self-assessed tax operated on a process now, check later basis, with compliance powers and rights of appeal. See SDLTM80000+.



PN Bewley v HMRC.

The PN Bewley vs HMRC case, decided in 2019, focused on what qualifies as a 'dwelling' for Stamp Duty Land Tax (SDLT). PN Bewley Ltd bought a run-down bungalow, and HMRC claimed it was a residential property, subject to higher SDLT rates.

The First-tier Tax Tribunal disagreed, ruling that the bungalow's poor condition meant it couldn't be considered a residential property for SDLT as it was uninhabitable.

This ruling, along with the Finance Act of 2003, may allow property owners to reduce their stamp duty liability if they can present a similar argument to the one made in the PN Bewley case.

[2019] UKFTT 0065 (TC)

TC06951

Appeal number: TC/2018/03175

STAMP DUTY LAND TAX – bungalow and plot of land acquired with planning permission for demolition and building of new dwelling on site – whether higher rates of SDLT in Schedule 4ZA FA 2003 apply – whether bungalow building "suitable for use" as a dwelling on date of transaction – held not so suitable – self-assessment as amended by HMRC reduced to remove higher rate charge and to reflect non-residential rate.

FIRST-TIER TRIBUNAL
TAX CHAMBER

P N BEWLEY LTD **Appellant**

- and -

THE COMMISSIONERS FOR HER MAJESTY'S REVENUE & CUSTOMS **Respondents**

TRIBUNAL: JUDGE RICHARD THOMAS
WILLIAM HAARER

Sitting in public at Civil & Family Justice Centre, Redcliff St, Bristol on 9 January 2019

Mr Paul and Mrs Nikki Bewley, directors, for the Appellant

Ms Helen Davies, litigator HM Revenue and Customs, for the Respondents



What is ‘uninhabitable’?

Our definition of "uninhabitable" is guided by the Home Habitation Act and the PN Bewley V HMRC case.

We consider a property uninhabitable for a reasonable person if:

- there are condition issues that could affect health or safety of the occupants
- the property does not meet modern standards for accommodation

Examples of client cases.







Quick Case: School Road, Sheffield

14/07/2023



Quick Case: Hamer Street

12/07/2023



Quick Case: Hollins Walk

10/07/2023



Quick Case:Heys Road ,Prestwich

29/06/2023



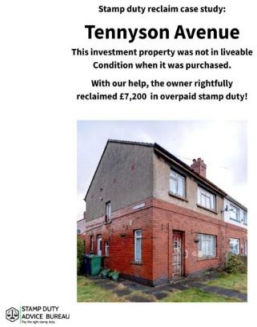
Quick Case:Park Ln, Offerton

28/06/2023



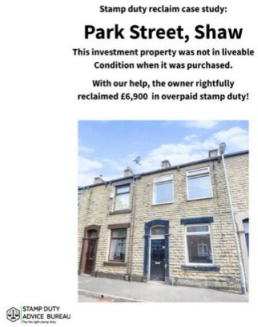
Quick Case: Lilford Street

07/07/2023



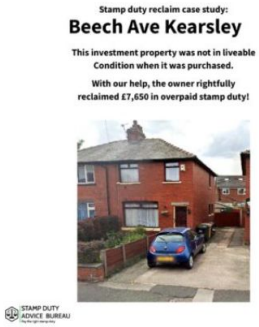
Quick Case:Tennyson Avenue

05/07/2023



Quick Case:Park Street, Shaw

03/07/2023



Quick Case: Beech Ave Kearsley

23/06/2023



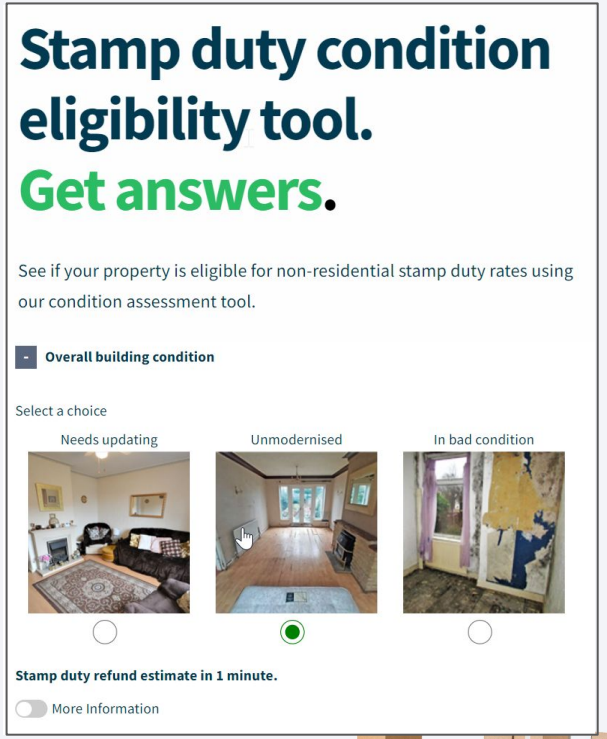
Quick Case: Briarwood Ave

21/06/2023

https://stampdutyadvicebureau.co.uk/c/cases

Claims Process

1. Use our:
    a. condition tool to check case viability
    b. calculator to check if you might be able to reclaim some stamp duty.
2. If it looks like you can make a claim, send us any proof of condition at time of purchase.
3. If we think you've got a good chance of reclaiming your overpaid stamp duty, we'll ask you for some more documents that HMRC require.
4. We'll then send your case to HMRC. They usually issue refunds within 6 to 8 weeks.
5. If HMRC pay your claim, they'll pay you directly. After that, we'll send you an invoice for our services. Usually 30% of reclaim. Sometimes as low as 17.5% of reclaim.





Conclusion

The Finance Act of 2003 says you can reclaim any overpaid stamp duty.

However, HMRC demand cases are prepared exactly to their requirements. And they will not offer advice on how to do this.

We can prepare your case and massively increase the probability of a successful reclaim.

Visit https://stampdutyadvicebureau.co.uk/
and start your case today.

Or speak with one of our introducing partners.

