Stamp duty land tax: new manual guidance for what constitutes a ‘dwelling’ and ‘garden and grounds’

General Features

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The CIOT has contributed to the updating and development of HMRC’s manual guidance on stamp duty land tax for dwellings and garden and grounds.

The CIOT is represented on the HMRC forum Stamp Duty Land Tax Working Together. The forum is an HMRC sponsored consultation forum between HMRC, industry bodies and professional bodies representing conveyancers, legal, finance and tax professionals. The group discusses, develops and promotes co-operative strategies for dealing with stamp duty land tax (SDLT) and the annual tax on enveloped dwellings.

Following discussion and input from the forum, HMRC have published new SDLT ‘dwellings’ manual guidance on what constitutes a dwelling. The new SDLT manual pages range from SDLTM00360 to SDLTM00430. Each page is dated (1 October 2019) to indicate when it was first published. We provide the link to the index page.

HMRC have also developed new guidance on ‘garden and grounds’ for SDLT at SDLTM00440 onwards. This guidance was published on 25 June and each page is dated accordingly.

The new guidance arose out of detailed discussions and comments through the forum with the aim of clarifying HMRC’s approach in these areas.
It is particularly useful that the new pages show the date of first publication. The CIOT have regularly suggested that guidance should be dated. It was also one of the Office of Tax Simplification’s recommendations in their guidance report (Guidance for taxpayers: a vision for the future) published in October 2018. It is hoped that other parts of HMRC will follow this excellent practice.

If you have any feedback on the new guidance pages, please email technical@ciot.org.uk or contact the technical officer, Kate Willis.