HMRC - STSM022010 - Stamp Duty: The Adjudication Procedure

Any person may require the Commissioners for HMRC to give a formal opinion, with reference to any executed instrument, as to whether Stamp Duty (SD) is chargeable and, if so, in what amount, whether any penalty is payable and what penalty is, in their opinion, correct and appropriate. Adjudication of a copy document is not possible STSM022060.

This is not the same as a request for an informal opinion of the duty payable. To avoid any confusion the word “adjudicate” should not be used if only an informal opinion is sought, as the formal adjudication process can be lengthy and involve obtaining of legal advice. It is the process that must be followed if it is likely that a hearing in the High Court will be required to allow both sides of the argument to be heard.

The adjudication process is not complete until either the document has been impressed with the duty payable, if any, together with the appropriate adjudication stamp STSM022050,

Adjudication is carried out either by request or because it is compulsory. See STSM022100 for circumstances where adjudication is mandatory. Any request for adjudication must be made in writing and accompanied by the instrument in question together with any supporting documents.

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