HMRC - STSM022040 - Stamp Duty: Reasons For Adjudication

There are many reasons why adjudication could be requested. These include:

the applicant requires certainty about the amount of duty, if any, payable

the applicant disputes our calculation of duty and wishes to appeal. See STSM022090

the applicant wants to satisfy a third party that the document is duly stamped

the Land Registry or a company registrar has demanded that the customer have the document adjudicated before it is registered to ensure there will be no breach of Section 17 of the Stamp Act 1891.

Stamp Duty (SD) is charged by reference to the value of some stocks or marketable securities as part or all of the chargeable consideration; adjudication allows this value to be agreed (but for the purpose of calculating the duty on that transaction only on a non-prejudicial basis)

a document has been produced in evidence and the Court has required some party or his solicitor to undertake to have it stamped

the instrument of transfer is a Court Order which requires Adjudication.

relief is claimed and it is a condition of the legislation

exemption is claimed and it is a condition of the legislation.

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