HMRC - STSM152050 - Collection Of Interest

Where interest is due on late payment of stamp duty, payment of the interest is due within 14 days of the charge being notified. If payment of the interest is not received within 28 days of the notice, the document will be returned unstamped together with repayment of any stamp duty and/ or penalty paid, without repayment interest.

If the document is resubmitted at a later date for stamping, interest and penalties will be calculated in the normal way from 30 days after the date of execution of the document to the date full payment is received, with no reduction for payments made on the earlier submission and repaid.

Previous page

Next page