HMRC - STSM153030 - Executed Abroad

There is no penalty upon a document which was executed abroad and which has been presented for stamping within thirty days of receipt in the United Kingdom (UK). The customer should confirm the date of receipt in the UK in writing.

Documents executed in the UK and sent abroad for completion may be stamped without penalty if presented for stamping within thirty days of re entry into the UK.

This rule relates to documents which need to be executed by more than one party, one of whom is overseas. If the document is not effective until executed by all the parties to it and is first executed by one party in the UK then is sent abroad for the other party to execute it for the first time this rule will apply.

This does not mean that documents which are executed in the UK and become effective instruments at that date may then be sent abroad so as to avoid penalties on late presentation.

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