HMRC - STSM153070 - Acceptable Reasons For Delay

The law does not specify what is a reasonable excuse for not submitting a document within the prescribed 30 day period. Each case should be considered on its own merits.

A customer will only have a reasonable excuse where an unusual event that is either unforeseeable or beyond their control has prevented him or her from sending the document to us or making other arrangements for this to be done.

The following are examples of reasons which are acceptable as a reasonable excuse for the delay in submitting a document for stamping:-

serious illness such as a heart attack, stroke or other life threatening condition prevented the solicitor from controlling his or her business and private affairs.

death of the solicitor dealing with the transaction.

industrial action at the Post Office or other document carrier occurred after the document had been posted to Stamp Taxes or delivered to the document carrier for transmission to Stamp Taxes.

the original document was destroyed or damaged beyond use in the solicitor’s office due to fire or flood or other natural disaster.

The following are examples of reasons which are not acceptable as a reasonable excuse for the delay in submitting a document for stamping:-

the delay is due to the vendor’s agents for any reason.

payment is awaited from clients or the duty is being paid by a third party.

there is a disagreement between the parties and the documents have been held until the issue is resolved.

a valuation of shares is awaited such documents should have been submitted to Stamp Taxes while the valuation question was resolved.

the documents were dealt with by the parties’ previous advisors and have been found to be unstamped.

the documents were previously dealt with by an employee who has since left the firm and the documents have only now been found to be unstamped.

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