Land Transaction Return

Details for submission to HMRC - For client approval

Matter:	T7398/2
Transaction Description:	A - Any other transaction involving a lease
Restrictions Affecting Details:	
Effective Date:	
Contract Date:	
Land Exchanged (Full or Part):	No
Pursuant To Option:	No
Certificates For Each Property:	No

Property Details

Property Type:	04 - Residential: Additional Properties
Local Authority:	0505 - Cambridge
Title Number:	CB279464
NLPG UPRN:	
House Number:	
Building Name:	76 St. Bartholomews Court
Street:	Riverside
Locality:	
Town:	Cambridge
Postcode:	CB5 8JD
Interest Transferred:	LG - Long leasehold at a ground or nominal rent with vacant possession.
Land Area:	
Plan Submitted:	No
Mineral Rights:	

Lease Details

Lease Type:	R - Residential
Lease Type:	R - Residential
Lease Start Date:	25/12/2002
Lease End Date:	24/09/2127
Rent Payable (£):	300.00
Rent End Date:	
Rent Free Period (Months):	
Later Rent Known:	No
VAT Amount (£):	

Premium Paid (£):	
Net Present Value (£):	
Total Premium Tax (£):	
Total NPV Tax (£):	

Tax Calculation

Transaction Type:	A - Any other transaction involving a lease
Property Type:	AdditionalProperties
Claiming Relief:	No
Year 1 Rent(£):	300.00
Year 2 Rent(£):	300.00
Year 3 Rent(£):	300.00
Year 4 Rent(£):	300.00
Year 5 Rent(£):	300.00
Are any of the purchasers non-UK resident?	No
Are any of the purchasers a UK-resident close company controlled directly or indirectly by a non-UK resident persons?	No
Total Consideration (£):	425,000.00
VAT Amount (£):	
Linked Transaction:	No
Linked Total (£):	
Consideration Form Code:	30 - Cash
Total Due (£):	32,500.00
Amount Paid (£):	32,500.00
Amount Paid Includes Penalties:	No

Tax Banding - Total Consideration

Higher Residential Rate (2nd/BTL)

Tax Band (£)	%	Taxable Sum (£)	Tax (£)
0 - 125,000	5	125,000	6,250.00
125,000 - 250,000	7	125,000	8,750.00
250,000 - 925,000	10	175,000	17,500.00
925,000 - 1,500,000	15	0	0.00
1,500,000+	17	0	0.00

Tax Banding - Rent

Standard Rate

Tax Band (£)	%	Taxable Sum (£)	Tax (£)
0 - 125,000	0	8,313	0.00
125,000+	1	0	0.00

Vendor

Type	Individual
Title:	
First Name:	Daniel
Middle Name:	Thomas
Surname:	Cooper
House Number:	4
Building Name:	
Street:	Einstein Crescent
Locality:	Dunston
Town:	Northampton
Postcode:	NN5 6FY

Additional Vendor 1

Type	Individual
Title:	
First Name:	Gemma
Middle Name:	Bethany
Surname:	Bates
House Number:	19
Building Name:	
Street:	Abbots Crescent
Locality:	
Town:	St Ives
Postcode:	PE27 3YA

Vendor's Agent Details

Agent Name:	ROYTHORNES LIMITED
House Number:	
Building Name:	Incubator 2
Street:	The Boulevard Enterprise Campus
Locality:	Alconbury Weald
Town:	Huntingdon
Postcode:	PE28 4XA
Dx Number:	
Email:	
Telephone:	
Reference:	

Purchasers

Type	Individual
Title:	Professor
First Name:	Henry
Middle Name:	Swift

Surname:	Thompson
House Number:	11
Building Name:	
Street:	Douglas Crescent
Locality:	
Town:	Edinburgh
Postcode:	EH12 5BB
Phone Number:	
Is Purchaser Trustee:	No
Vendor Connected:	No
Type of Reference:	National Insurance Number
NI Number:	NE565501D
Date of Birth:	01/07/1950
Authorise Agent:	Yes
Certificate Address:	Agent
Purchaser Description:	

Additional Purchaser 1

Type	Individual
Title:	Professor
First Name:	Catharine
Middle Name:	Joan Ward
Surname:	Thompson
House Number:	11
Building Name:	
Street:	Douglas Crescent
Locality:	
Town:	Edinburgh
Postcode:	EH12 5BB
Phone Number:	
Is Purchaser Trustee:	No
Vendor Connected:	No

Declaration

The purchaser(s) must sign this return.
The information I have given on this return is correct and complete to the best of my knowledge and belief.
I/we authorise our agent to file the return electronically.

Signature of purchaser 1

#s2e-purchaser1-sign

Signature of purchaser 2

IRMark: