

STAMP DUTY LAND TAX REVIEW 2025 – A 3 HOUR UPDATE

TUESDAY 1 APRIL 2025 – 14:00 – 17:15

Registration:	13:30
Venue:	Marsham Court Hotel, 3 Russell Cotes Road, Bournemouth BH1 3AB
Parking:	This is at the rear of the hotel (postcode BH1 3AU) and there is no parking charge. On arrival, please inform hotel reception of your car registration number and, when you leave, ask for the exit code to raise the exit barrier. Alternatively, there is parking at Berry Court in St Peter's Road, Central Car Park in Upper Hinton Road or street parking around the hotel.
Cost:	£95 Solicitor Member; Associate Member; Trainees (Solicitor, Cilex & Apprentices) £145 Non Member of BDLS
Booking Reference:	635
CPD:	3
SRA Competence:	B https://www.sra.org.uk/solicitors/resources/continuing-competence/cpd/competence-statement/

SDLT has now been around for 21 years. Paul's last 3-hour event (in 2022) was designed for those new to the tax, or who needed a refresher. This time the notes will include some of the more tricky SDLT provisions for residential practitioners (like the various surcharges and first-time buyers' relief) and for commercial practitioners (dealing with leases) but in the context of applying those provisions to actual cases that have come way way. We will probably have time for a dozen residential cases and a dozen commercial cases.

However, we will begin with recent developments. Perhaps the most significant is the treatment of mixed-use acquisitions, which is of interest to all practitioners and on which there has been considerable case-law. The abolition in March 2024 of multiple dwellings relief also raises issues - because the purchase of multiple dwellings still takes place, and some savings may still be available. There are also changes to residential rates as from 1 April 2025, and to the treatment of chattels and goodwill. There may also be time to talk about "overlap relief" which is not well understood. And, who knows what further changes may be introduced between now and 1 April 2025!

Those who attend this event will also receive two SDLT calculators and instructions for their use. One is for calculating SDLT on the price, premium or other consideration of a capital nature, updated to include the rate changes on and from 1 April 2025. Simply enter one figure, and you will get the non-residential SDLT and the following residential rates, with and without NRS: normal, FTBR, HRAD and Higher Rate. The other is a manual NPV calculator for use when working out overlap relief.

Speaker Profile:

This lecture will be presented by **PAUL CLARK**. Paul was a commercial property solicitor for over 40 years - at Linklaters, D J Freeman (where he was head of property for 10 years) and as a consultant at Cripps Pemberton Greenish. He now provides SDLT training. He is responsible for many standard forms, including the RICS common auction conditions. He is a member of the Stamp Taxes Practitioners Group and was a consulting editor on the Law Society's Stamp Duty Land Tax Handbook.



Please book online at: <https://www.bournemouthlaw.com/bournemouth-district-law-society-lectures>

Course Notes: Lecture notes will be emailed to delegates in advance for either printing or accessing via their laptop or alternative device on the day.

Payment for lectures: Please be aware that payment must be received at the office **before** the lecture takes place. Course bookings will only be confirmed upon payment. All payments are to be paid by BACS. No refunds within 7 days of the course.