

## THE STAMP DUTY LAND TAX HANDBOOK%0A

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[Stamp Duty Land Tax, when it is chargeable and which forms to use to tell HM Revenue & Customs of a land transaction - applies from 1 December 2003. Please Stamp Duty Land Tax - GOV.UK](#)

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[Stamp duty in the United Kingdom - Wikipedia](#)

[Stamp Duty Land Tax \(SDLT\) is a tax on land transactions in England, Northern Ireland and Wales. It was introduced by the Finance Act 2003. It largely replaced stamp duty with effect from 1 December 2003. SDLT is not a stamp duty, but a form of self-assessed transfer tax charged on "land transactions".](#)