

Charles Americanos  
Marlow UK  
charles@cgaconsult.uk

**HM Revenue & Customs**

9th floor  
City Centre House  
30 Union Street  
Birmingham B2 4AR

**Phone** 0300 200 3510

**Email** stampdutymailbox@  
hmrc.gov.uk

**Web** [www.gov.uk](http://www.gov.uk)

**Date** 09 June 2021  
**Our Ref** RWC267/10

Dear Sir or Madam

**Stamp Duty – evidence of duty paid**

Thank you for your email dated 03 May 2021. This was to tell us that the instruments of transfer have been used to transfer the Shares in *Open Blend Method Limited*. These instruments were dated 22 April 2021.

The Coronavirus (COVID-19) situation continues to change. Because of this, we are introducing new ways of working. As part of these changes, we are not asking you to send us the instruments of transfer to stamp as confirmation you have paid Stamp Duty. This letter is your evidence of the amounts you have paid.

We can confirm:

- we've received payment of £330.00 on 04 May 2021 the transfers shown above.
- for each instrument of transfer, we charge Stamp Duty at a rate of 0.5% and we round up to the nearest £5

**Further information**

We do not object to the registration of the transactions you have notified us about.

If the registrar updates the company registers without duly stamped instruments of transfer, we will not charge any penalty. This is a penalty that we would normally charge under section 17 Stamp Act 1891.

If you submit the original instruments of transfer for stamping more than 30 days after execution, we will not charge a penalty for late submission. This is a penalty that we would normally charge under section 15B Stamp Act 1891.

The payment of £330.00 that you sent us for HMRC reference RWC267/10 is for the transfers that you detailed in your email dated 03 May 2021.

Date of Execution	Transferor	Transferee	Consideration	Duty	Penalty	Interest	Total Duty
22.04.21	Charles Americanos	Informatrix Oneview Pension Trust	65,974.90	£330.00			£330
<b>Total Stamp Duty</b>				<b>£330.00</b>	<b>£0</b>	<b>£0</b>	<b>£330</b>

I can also confirm that we will not need notification or payment of any Stamp Duty Reserve Tax (SDRT) relating to section 87 Finance Act 1986. This is because under section 92 Finance Act 1986 the instruments of transfer referred to above have cancelled any SDRT liability.

If you contact us about this matter, please use our email address and reference number at the top of the letter.

If you submit the instruments of transfer at a later date for stamping, please include a copy of this letter with your request.

Yours faithfully

**Reece Wickham**  
Stamp Duty Team