

SCHEDULE 5

HIGHER RATES RESIDENTIAL PROPERTY TRANSACTIONS

PART 5

SUPPLEMENTARY PROVISIONS

Spouses and civil partners purchasing alone

- 25 (1) Sub-paragraph (2) applies in relation to a chargeable transaction if—
- (a) the buyer (or one of them) is married or in a civil partnership on the effective date,
 - (b) the buyer and the buyer's spouse or civil partner are living together on that date, and
 - (c) the buyer's spouse or civil partner is not a buyer in the transaction.
- (2) The transaction is to be treated as being a higher rates residential property transaction if it would have been a higher rates residential property transaction had the buyer's spouse or civil partner been a buyer.
- (3) Individuals who are married to, or are civil partners of, each other are treated for the purposes of this Schedule as living together unless—
- (a) they are separated under an order of a court of competent jurisdiction,
 - (b) they are separated by a deed of separation, or
 - (c) they are in fact separated in circumstances in which the separation is likely to be permanent.