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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2018, Cross Heading: Minor and consequential amendments. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 11

#### STAMP DUTY LAND TAX: HIGHER RATES FOR ADDITIONAL DWELLINGS

##### *Minor and consequential amendments*

- 7 In paragraph 2, after sub-paragraph (3) insert—
- “(3A) Sub-paragraphs (2) and (3) are subject to paragraph 9A (spouses and civil partners purchasing from one another).”
- 8 (1) Paragraph 3 is amended as follows.
- (2) After sub-paragraph (1) insert—
- “(1A) But sub-paragraph (1) is subject to paragraph 7A.”
- (3) In sub-paragraph (7), in the opening words, for “may become” substitute “is also”.
- 9 In paragraph 6—
- (a) after sub-paragraph (1) insert—
- “(1A) But sub-paragraph (1) is subject to paragraph 7A.”, and
- (b) in sub-paragraph (3) for “and (7)” substitute “to (8)”.
- 10 In paragraph 8—
- (a) in sub-paragraph (1) for “ceases to be” substitute “is not”,
- (b) in sub-paragraph (2) for “was” substitute “is”,
- (c) in sub-paragraph (3) for “its ceasing to be a higher rates transaction” substitute “the application of paragraph 3(7)”, and
- (d) in sub-paragraph (4) for “its ceasing to be a higher rates transaction” substitute “the application of paragraph 3(7)”.
- 11 In paragraph 9(3) for “paragraph” substitute “Schedule”.
- 12 (1) Paragraph 12 is amended as follows.
- (2) In sub-paragraph (2)(a) after “any” insert “relevant”.
- (3) For sub-paragraph (3) substitute—
- “(3) For the purposes of sub-paragraph (2) a spouse or civil partner of P is “relevant” if the spouse or civil partner—
- (a) is not a parent of the child, and
- (b) is living together with P (see paragraph 9(3)).”
- (4) Omit sub-paragraph (4).
- 13 In the italic heading before paragraph 17 omit “, Wales”.
- 14 (1) Paragraph 17 is amended as follows.

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- (2) In sub-paragraph (1) omit “, Wales”.
  - (3) After sub-paragraph (1) insert—
    - “(1A) In the application of those provisions in relation to a dwelling situated in Wales—
      - (a) references to a “major interest” in the dwelling are to an interest in the dwelling of a kind mentioned in section 117(2),
      - (b) references to a “land transaction” in relation to the dwelling are to the acquisition of an interest in the dwelling, and
      - (c) references to the “effective date” of a land transaction in relation to the dwelling are to the date on which the interest in the dwelling is acquired.”
  - (4) In sub-paragraph (3)—
    - (a) in the words before paragraph (a) after “(1)” insert “, (1A)”,
    - (b) in paragraph (a)—
      - (i) after “(6)(b)” insert “, (ba)”, and
      - (ii) after “(7)(b)” insert “, (ba)”, and
    - (c) after paragraph (b) insert—
      - “(ba) paragraph 9B,”
  - (5) In sub-paragraph (4)—
    - (a) omit “, Wales”, and
    - (b) after “any” insert “ relevant ”.
  - (6) For sub-paragraph (5) substitute—
    - “(5) For the purposes of sub-paragraph (4) a spouse or civil partner of P is “relevant” if the spouse or civil partner—
      - (a) is not a parent of the child, and
      - (b) is living together with P (see paragraph 9(3)).”
  - (7) Omit sub-paragraph (6).
- 15      In section 128(9)(b) of FA 2016 for “ “during that period of three years”” substitute “the words from “during” to “paragraph (b)””.

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