DRAFT STATUTORY INSTRUMENTS

2007 No.

STAMP DUTY LAND TAX

The Stamp Duty Land Tax (Zero-Carbon Homes Relief) Regulations 2007

Made - - - - ***

Coming into force ***

THE STAMP DUTY LAND TAX (ZERO-CARBON HOMES RELIEF) REGULATIONS 2007

- 1. Citation, commencement and effect
- 2. Interpretation
- 3. Scope of Regulations
- 4. Relief
- 5. Zero-Carbon Home
- 6. Certification
- 7. Approval of methodology
- 8. Claiming Relief
- 9. Linked transactions including the first acquisition of a zero-carbon home Signature

Explanatory Note