



Finance Act 2007

2007 CHAPTER 11

PART 2

ENVIRONMENT

Energy-saving: houses

19 SDLT relief for new zero-carbon homes

(1) In FA 2003, after section 58A insert—

“58B Relief for new zero-carbon homes

- (1) The Treasury may make regulations granting relief on the first acquisition of a dwelling which is a “zero-carbon home”.
- (2) In subsection (1) “first acquisition of a dwelling” means the acquisition of a building which—
 - (a) has been constructed for use as a single dwelling, and
 - (b) has not previously been occupied.
- (3) For the purpose of subsection (2) land occupied or enjoyed with a dwelling as a garden or grounds is part of the dwelling.
- (4) The regulations shall define “zero-carbon home” by reference to specified aspects of the energy efficiency of a building; for which purpose “energy efficiency” includes—
 - (a) consumption of energy,
 - (b) conservation of energy, and
 - (c) generation of energy.
- (5) The relief may take the form of—
 - (a) exemption from charge, or
 - (b) a reduction in the amount of tax chargeable.

Changes to legislation: Finance Act 2007, Section 19 is up to date with all changes known to be in force on or before 15 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (6) Regulations under this section shall not have effect in relation to acquisitions on or after 1st October 2012.
- (7) The Treasury may by order—
 - (a) substitute a later date for the date in subsection (6);
 - (b) make transitional provision, or provide savings, in connection with the effect of subsection (6).

58C Relief for new zero-carbon homes: supplemental

- (1) Regulations under section 58B—
 - (a) shall include provision about the method of claiming relief (including documents or information to be provided), and
 - (b) in particular, shall include provision about the evidence to be adduced to show that a building satisfies the definition of “zero-carbon home”.
 - (2) Regulations made by virtue of subsection (1)(b) may, in particular—
 - (a) refer to a scheme or process established by or for the purposes of an enactment about building;
 - (b) establish or provide for the establishment of a scheme or process of certification;
 - (c) specify, or provide for the approval of, one or more schemes or processes for certifying energy efficiency.
 - (3) In defining “zero-carbon home” regulations under section 58B may include requirements which may be satisfied in relation to a building either—
 - (a) by features of the building itself, or
 - (b) by other installations or utilities.
 - (4) Regulations under section 58B may modify the effect of section 108, or another provision of this Part about linked transactions, in relation to a set of transactions of which at least one is the first acquisition of a dwelling which is a zero-carbon home.
 - (5) In determining whether section 116(7) applies, and in the application of section 116(7), a transaction shall be disregarded if or in so far as it involves the first acquisition of a dwelling which is a zero-carbon home.
 - (6) Regulations under section 58B—
 - (a) may provide for relief to be wholly or partly withdrawn if a dwelling ceases to be a zero-carbon home, and
 - (b) may provide for the reduction or withholding of relief where a person acquires more than one zero-carbon home within a specified period.
 - (7) Regulations under section 58B may include provision for relief to be granted in respect of acquisitions occurring during a specified period before the regulations come into force.”
- (2) In section 114 of FA 2003 (stamp duty land tax: orders and regulations), insert at the end—

Changes to legislation: Finance Act 2007, Section 19 is up to date with all changes known to be in force on or before 15 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- “(5) The first set of regulations under section 58B (new zero-carbon homes) may not be made unless a draft has been laid before and approved by resolution of the House of Commons.
- (6) An order or regulations under this Part—
- (a) may make provision having effect generally or only in specified cases or circumstances,
 - (b) may make different provision for different cases or circumstances, and
 - (c) may include incidental, consequential or transitional provision or savings.”

Changes to legislation:

Finance Act 2007, Section 19 is up to date with all changes known to be in force on or before 15 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)