



# Finance Act 2008

## 2008 CHAPTER 9

### PART 5

#### STAMP TAXES

##### *Stamp duty land tax*

#### **93 Zero-carbon homes**

- (1) Sections 58B and 58C of FA 2003 (relief from SDLT on first acquisition of zero-carbon homes) are amended as follows.
- (2) In section 58B, for subsection (2) substitute—
  - “(2) For the purposes of this section—
    - (a) a building, or a part of a building, is a dwelling if it is constructed for use as a single dwelling, and
    - (b) “first acquisition”, in relation to a dwelling, means its acquisition when it has not previously been occupied.”
- (3) Section 58C is amended as follows.
- (4) In subsection (1), for “building” substitute “dwelling”.
- (5) In subsection (2), after paragraph (c) insert—
  - “(d) provide for the charging of fees of a reasonable amount in respect of services provided as part of a scheme or process of certification.”
- (6) In subsection (3)—
  - (a) for “a building” substitute “a dwelling”, and
  - (b) for “building itself” substitute “building which, or part of which, constitutes the dwelling”.

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**Changes to legislation:** Finance Act 2008, Section 93 is up to date with all changes known to be in force on or before 18 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](#)

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- (7) The amendments made by subsections (2), (4) and (6) are treated as always having had effect; and provision included in regulations by virtue of those amendments may be made so as to have effect in relation to acquisitions on or after 1 October 2007.

**Changes to legislation:**

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)