

Changes to legislation: Localism Act 2011, Cross Heading: Finance Act 2003 (c. 14) is up to date with all changes known to be in force on or before 03 June 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

SCHEDULES

SCHEDULE 19

HOUSING AND REGENERATION: CONSEQUENTIAL AMENDMENTS

Finance Act 2003 (c. 14)

39 The Finance Act 2003 is amended as follows.

Commencement Information

II Sch. 19 para. 39 in force at 1.4.2012 by S.I. 2012/628, art. 6(i) (with arts. 9, 11, 14, 15, 17)

40 In section 71(4) (stamp duty land tax: reliefs for acquisitions by registered social landlords) after paragraph (ca) insert—
“(cb) made or given by the Greater London Authority,”.

Commencement Information

I2 Sch. 19 para. 40 in force at 1.4.2012 by S.I. 2012/628, art. 6(i) (with arts. 9, 11, 14, 15, 17)

41 (1) Schedule 9 (stamp duty land tax: rights to buy, shared ownership leases etc) is amended as follows.

(2) In paragraph 1—

- (a) in sub-paragraph (3) after the entry relating to the Homes and Communities Agency insert— “ The Greater London Authority so far as exercising its housing or regeneration functions or its new towns and urban development functions ”, and
- (b) after sub-paragraph (6) insert—

“(7) A grant by the Greater London Authority which—

- (a) is made by virtue of section 35 of the Housing and Regeneration Act 2008 as applied by section 333ZE of the Greater London Authority Act 1999, or
- (b) is otherwise made to a relevant provider of social housing (within the meaning of section 35 of the Housing and Regeneration Act 2008) in respect of discounts given by the provider on disposals of dwellings to tenants,

does not count as part of the chargeable consideration for a right to buy transaction to which the vendor is a relevant provider of social housing.”

(3) In paragraph 5—

- (a) in sub-paragraph (2) after paragraph (e) insert—

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- “(ea) the Greater London Authority so far as exercising its housing or regeneration functions or its new towns and urban development functions;”, and
- (b) in sub-paragraph (2A)—
 - (i) after “financial assistance” insert “ made or given ”, and
 - (ii) after “2008” insert “ or by the Greater London Authority ”.
- (4) In paragraph 7(8)—
 - (a) after “financial assistance” insert “ made or given ”, and
 - (b) after “2008” insert “ or by the Greater London Authority ”.

Commencement Information

I3 Sch. 19 para. 41 in force at 1.4.2012 by S.I. 2012/628, art. 6(i) (with arts. 9, 11, 14, 15, 17)

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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. 158(8)-(9B) substituted for s. 158(8)(9) by [2016 c. 22 s. 121\(2\)\(e\)](#)
- s. 202(3A) inserted by [2023 c. 55 s. 176\(2\)](#)