

SCHEDULES

SCHEDULE 11

STAMP DUTY LAND TAX: HIGHER RATES FOR ADDITIONAL DWELLINGS

Minor and consequential amendments

- 14 (1) Paragraph 17 is amended as follows.
- (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).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 14.