

SCHEDULES

SCHEDULE 11

STAMP DUTY LAND TAX: HIGHER RATES FOR ADDITIONAL DWELLINGS

Exception where spouses and civil partners purchasing from one another

4 After paragraph 9 insert—

“Spouses and civil partners purchasing from one another

9A (1) A chargeable transaction is not a higher rates transaction for the purposes of paragraph 1 if—

- (a) there is only one purchaser,
- (b) there is only one vendor, and
- (c) on the effective date of the transaction the two of them are—
 - (i) married to, or civil partners of, each other, and
 - (ii) living together (see paragraph 9(3)).

(2) Where—

- (a) there are two purchasers in relation to a chargeable transaction, and
- (b) one of them (“P”) is also the vendor in relation to the transaction, P is to be treated for the purposes of sub-paragraph (1) as not being a purchaser.

(3) Where—

- (a) there are two vendors in relation to a chargeable transaction, and
- (b) one of them (“V”) is also the purchaser in relation to the transaction,

V is to be treated for the purposes of sub-paragraph (1) as not being a vendor.”