

**Changes to legislation:** Finance Act 2003, PART 6 is up to date with all changes known to be in force on or before 13 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

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 9A

#### INCREASED RATES FOR NON-RESIDENT TRANSACTIONS

##### Textual Amendments

- F1** Sch. 9A inserted (with effect in accordance with Sch. 16 para. 6 of the amending Act) by Finance Act 2021 (c. 26), Sch. 16 para. 5

### PART 6

#### SUPPLEMENTARY PROVISION

##### *Completion of land transaction return*

- 18 (1) Sub-paragraph (2) applies in relation to a land transaction return in respect of a chargeable transaction if—
- (a) in order to determine whether the chargeable transaction is a non-resident transaction, it is necessary to determine whether one or more individuals are UK resident in relation to the transaction under paragraph 4(1), and
  - (b) that individual or any of those individuals, at the beginning of the day on which the land transaction return is delivered, has not yet met the condition in that provision (but might turn out to do so depending on their residence during the remainder of the relevant period).
- (2) The land transaction return must be prepared on the assumption that the individual or (as the case may be) each of the individuals is resident outside the United Kingdom throughout the period—
- (a) beginning with the day on which the land transaction return is delivered, and
  - (b) ending at the end of the relevant period.
- (3) In this paragraph “the relevant period” has the same meaning as in paragraph 4(1).

##### *Amendment of return where individual becomes UK resident after return delivered*

- 19 (1) Sub-paragraph (2) applies where—
- (a) a land transaction return in respect of a chargeable transaction is prepared on the assumption mentioned in paragraph 18(2), and
  - (b) the individual or (as the case may be) each of the individuals in respect of whom the assumption was made subsequently meets the condition in paragraph 4(1) (with the result that the transaction is not a non-resident transaction).

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- (2) The land transaction return may be amended, at any time before the end of the period of 2 years beginning with the day after the effective date of the transaction, to take account of the fact that the transaction is not a non-resident transaction.
- (3) Where a land transaction return is amended under sub-paragraph (2), paragraph 6(2A) of Schedule 10 (notice of amendment of return to be accompanied by the contract for the transaction etc) does not apply in relation to the amendment.

*What counts as a dwelling*

- 20 (1) This paragraph sets out rules for determining what counts as a dwelling for the purposes of this Schedule.
- (2) A building or part of a building counts as a dwelling if—
    - (a) it is used or suitable for use as a single dwelling, or
    - (b) it is in the process of being constructed or adapted for such use.
  - (3) Land that is, or is to be, occupied or enjoyed with a dwelling as a garden or grounds (including any building or structure on that land) is taken to be part of that dwelling.
  - (4) Land that subsists, or is to subsist, for the benefit of a dwelling is taken to be part of that dwelling.
  - (5) The main subject-matter of a transaction is also taken to consist of or include an interest in a dwelling if—
    - (a) substantial performance of a contract constitutes the effective date of that transaction by virtue of a relevant deeming provision,
    - (b) the main subject-matter of the transaction consists of or includes an interest in a building, or a part of a building, that is to be constructed or adapted under the contract for use as a single dwelling, and
    - (c) construction or adaptation of the building, or part of a building, has not begun by the time the contract is substantially performed.
  - (6) In sub-paragraph (5)—
    - “contract” includes any agreement;
    - “relevant deeming provision” means any of sections 44 to 45A or paragraph 5(1) or (2) of Schedule 2A or paragraph 12A of Schedule 17A;
    - “substantially performed” has the same meaning as in section 44.
  - (7) A building or part of a building used for a purpose specified in section 116(2) or (3) is not used as a dwelling for the purposes of sub-paragraph (2) or (5).
  - (8) Where a building or part of a building is used for a purpose mentioned in sub-paragraph (7), no account is to be taken for the purposes of sub-paragraph (2) of its suitability for any other use.

*Interpretation*

- 21 In this Schedule—
- “CTA 2009” means the Corporation Tax Act 2009;
  - “CTA 2010” means the Corporation Tax Act 2010.

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*Power to modify this Schedule*

- 22 (1) The Treasury may by regulations amend or otherwise modify this Schedule for the purpose of preventing certain chargeable transactions from being non-resident transactions for the purposes of this Schedule.
- (2) The provision which may be included in regulations under this paragraph by reason of section 114(6)(c) includes incidental or consequential provision which may cause a chargeable transaction to be a non-resident transaction for the purposes of this Schedule.]

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**Changes and effects yet to be applied to :**

- specified provision(s) savings for amendments by 2018 anaw 1, s. 6, Sch. 6 by [S.I. 2019/110 reg. 5](#)

**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. 57(3) inserted by [2011 c. 11 Sch. 22 para. 4](#)
- s. 87(3)(a)(ia) inserted by [S.I. 2003/2760 Sch. para. 3\(4\)\(a\)](#) (This amendment not applied to legislation.gov.uk. The affecting S.I. is revoked and superseded by [S.I. 2003/2816](#))
- Sch. 12 para. 3(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 32](#) (This effect was superseded by the repeal of Sch. 12 para. 3 by Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 16)
- Sch. 12 para. 1A inserted by [2007 c. 15 Sch. 13 para. 147\(2\)](#) (The amending provision was repealed before coming into force.)
- Sch. 12 para. 1A omitted by [2008 c. 9 Sch. 43 para. 9](#) (The amending provision was repealed before coming into force.)