

**Changes to legislation:** Finance Act 2003, Cross Heading: Spouses and civil partners purchasing from one another is up to date with all changes known to be in force on or before 04 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

### [<sup>F1</sup>SCHEDULE 4ZA

#### STAMP DUTY LAND TAX: HIGHER RATES FOR ADDITIONAL DWELLINGS AND DWELLINGS PURCHASED BY COMPANIES

##### Textual Amendments

- F1** Sch. 4ZA inserted (with effect in accordance with s. 128(5)(6) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), **s. 128(3)** (with s. 128(9)(10))

##### Modifications etc. (not altering text)

- C1** Sch. 4ZA modified (temp.) (22.7.2020) by [Stamp Duty Land Tax \(Temporary Relief\) Act 2020 \(c. 15\)](#), **s. 1** (as amended 10.6.2021) by [2021 c. 26](#), **s. 87(2)**
- C1** Sch. 4ZA modified (temp.) (8.2.2023) by [Stamp Duty Land Tax \(Temporary Relief\) Act 2023 \(c. 2\)](#), **s. 1**

### PART 3

#### SUPPLEMENTARY PROVISIONS

#### *[<sup>F2</sup>Spouses and civil partners purchasing from one another*

##### Textual Amendments

- F2** Sch. 4ZA para. 9A and cross-heading inserted (with effect in accordance with Sch. 11 para. 16(1)-(3) of the amending Act) by [Finance Act 2018 \(c. 3\)](#), **Sch. 11 para. 4**

- 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,

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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.)