

---

**Changes to legislation:** Finance Act 2003, Paragraph 17 is up to date with all changes known to be in force on or before 16 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 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 5

#### SPECIAL RULES FOR PARTICULAR PURCHASERS AND TRANSACTIONS

##### *Completion of contract previously substantially performed*

- 17 In a case within section 44(8) (contract substantially performed and subsequently completed by a conveyance) the later of the notifiable transactions mentioned in that provision is a “non-resident transaction” for the purposes of this Part if and only if the earlier of those notifiable transactions is a non-resident transaction for the purposes of this Part.]

**Changes to legislation:**

Finance Act 2003, Paragraph 17 is up to date with all changes known to be in force on or before 16 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.

[View outstanding changes](#)

**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 The affecting S.I. is revoked and superseded by [S.I. 2003/2816](#))
- Sch. 12 para. 3(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 32](#) (This effect was superseded by the repeal of Sch. 12 para. 3 by Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 16)
- Sch. 12 para. 1A inserted by [2007 c. 15 Sch. 13 para. 147\(2\)](#) (The amending provision was repealed before coming into force.)
- Sch. 12 para. 1A omitted by [2008 c. 9 Sch. 43 para. 9](#) (The amending provision was repealed before coming into force.)