

2008 No. 1932

STAMP DUTY LAND TAX

**The Stamp Duty Land Tax (Zero-Carbon Homes Relief)
(Amendment) Regulations 2008**

<i>Made</i>	- - - -	<i>22nd July 2008</i>
<i>Laid before the House of Commons</i>		<i>22nd July 2008</i>
<i>Coming into force</i>	- -	<i>13th August 2008</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 58B and 58C of the Finance Act 2003(a) and section 93(7) of the Finance Act 2008(b).

Citation, commencement and effect

- 1.—(1) These Regulations may be cited as the Stamp Duty Land Tax (Zero-Carbon Homes Relief) (Amendment) Regulations 2007 and shall come into force on 13th August 2008.
- (2) Subject to paragraph (3), the Regulations shall have effect from 13th August 2008.
- (3) The amendments made by regulation 2(4) shall have effect in relation to acquisitions—
- (a) made on or after 1st October 2007, and
 - (b) before 1st October 2012.

Amendments to the Stamp Duty Land Tax (Zero-Carbon Homes Relief) Regulations 2007

- 2.—(1) Regulation 6 of the Stamp Duty Land Tax (Zero-Carbon Homes Relief) Regulations 2007(c) (certification) is amended as follows.
- (2) After regulation 6(1) insert—
- “(1A) The accredited assessor may charge a reasonable fee in respect of the assessment of the dwelling in accordance with regulation 5(3) and production of a zero-carbon home certificate.”.
- (3) In regulation 6(2)(a)(i) omit “of the building”.
- (4) In regulation 6(4) in the definition of “relevant time”—
- (a) in paragraph (a) omit the word “and”, and
 - (b) at the end of paragraph (b) insert—
- “, and

(a) 2003 c. 14; sections 58B and 58C were inserted by section 19 of the Finance Act 2007 (c. 11) and amended by section 93 of the Finance Act 2008 (c. 9).

(b) 2008 c. 9.

(c) S.I. 2007/3437.

- (c) in respect of a first acquisition of a zero-carbon home, which is part of a building constructed for use as a single dwelling, occurring before 13 August 2008, as soon as practicable following that date.”.

Claire Ward

Dave Watts

22nd July 2008

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Stamp Duty Land Tax (Zero-Carbon Home Relief) Regulations 2007 (S.I. 2007/3437) (the “principal Regulations”), which provide relief from stamp duty land tax on the first acquisition of a dwelling which is a zero-carbon home in accordance with sections 58B and 58C of the Finance Act 2003 (c.14).

Regulation 1 provides for citation commencement and effect. The amendments made by regulation 2(4) have effect in relation to acquisitions made on or after 1st October 2007 but before 1st October 2012. Authority for the retrospective effect is given by section 93(7) Finance Act 2008 (c.9).

Regulation 2 amends regulation 6 of the principal Regulations. It provides that an accredited assessor may charge a reasonable fee for assessing a dwelling and producing a certificate for the purposes of the principal Regulations. Authority for this provision is given by s58C(2)(d) Finance Act 2008, as amended by section 93(5) Finance Act 2008. Regulation 2 further amends the principal Regulations to take account of the amendment to section 58B(2) by virtue of section 93(2) Finance Act 2008.

A full regulatory impact assessment in respect of sections 58B and 58C of the Finance Act 2003 and subordinate legislation under those sections was published by HM Revenue and Customs on 21 March 2007. It is available at <http://www.hmrc.gov.uk/ria/9-zero-carbon-homes.pdf> and is annexed to the Explanatory Memorandum which is available alongside this instrument on the OPSI website.

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