
Changes to legislation: Finance Act 2003, Paragraph 12 is up to date with all changes known to be in force on or before 10 May 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

[^{F1}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

Spouses and civil partners of UK residents

- 12 (1) This paragraph applies where—
- (a) there are two or more purchasers in relation to a chargeable transaction who are or will be jointly entitled to the interest acquired, and
 - (b) the following conditions are met in relation to those purchasers.
- (2) The conditions are—
- (a) that, on the effective date of the transaction, the purchasers, or (if there are more than two) two of them, are spouses or civil partners of each other;
 - (b) that, on the effective date of the transaction, those spouses or civil partners are living together;
 - (c) that one of those spouses or civil partners is UK resident in relation to the chargeable transaction;
 - (d) that (apart from this paragraph) one of those spouses or civil partners is non-resident in relation to the chargeable transaction;
 - (e) that neither of the spouses or civil partners is acting as a trustee of a settlement.
- (3) For the purposes of this Schedule, the spouse or civil partner mentioned in subparagraph (2)(d) is UK resident in relation to the chargeable transaction.
- (4) Section 1011 of the Income Tax Act 2007 (references to married persons, or civil partners, living together) applies for the purposes of this paragraph.]

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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.)