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SCHEDULES

SCHEDULE 6

Section 57

STAMP DUTY LAND TAX: DISADVANTAGED AREAS RELIEF

PART 1

DISADVANTAGED AREAS

Meaning of “disadvantaged area”

- 1 (1) For the purposes of this Schedule a “disadvantaged area” means an area designated as a disadvantaged area by regulations made by the Treasury.
- (2) The regulations may—
- (a) designate specified areas as disadvantaged areas, or
 - (b) provide for areas of a description specified in the regulations to be designated as disadvantaged areas.
- (3) If the regulations so provide, the designation of an area as a disadvantaged area shall have effect for such period as may be specified by or determined in accordance with the regulations.
- (4) The regulations may—
- (a) make different provision for different cases, and
 - (b) contain such incidental, supplementary, consequential or transitional provision as appears to the Treasury to be necessary or expedient.

Continuation of regulations made for purposes of stamp duty

- 2 Any regulations made by the Treasury—
- (a) designating areas as disadvantaged areas for the purposes of section 92 of the Finance Act 2001 (c. 9) (stamp duty exemption for land in disadvantaged areas), and
 - (b) in force immediately before the implementation date,
- have effect for the purposes of this Schedule as if made under paragraph 1 above and may be varied or revoked accordingly.

PART 2

LAND WHOLLY SITUATED IN A DISADVANTAGED AREA

Introduction

- 3 This Part of this Schedule applies to a land transaction if

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- [^{F1}(a)] the subject matter of the transaction is a chargeable interest in relation to land that is wholly situated in a disadvantaged area^{F2}, and
- (b) the land is wholly or partly residential property].

Textual Amendments

- F1** Word in Sch. 6 para. 3 inserted (with application in accordance with Sch. 9 para. 4(1) of the amending Act) by [Finance Act 2005 \(c. 7\)](#), **Sch. 9 para. 1(2)** (with [Sch. 9 para. 4](#))
- F2** Sch. 6 para. 3(b) and word inserted (with application in accordance with Sch. 9 para. 4(1) of the amending Act) by [Finance Act 2005 \(c. 7\)](#), **Sch. 9 para. 1(2)** (with [Sch. 9 para. 4](#))

Land all non-residential

^{F3}4

Textual Amendments

- F3** Sch. 6 para. 4 repealed (with application in accordance with Sch. 9 para. 4(1) of the amending Act) by [Finance Act 2005 \(c. 7\)](#), [Sch. 9 para. 1\(3\)](#), **Sch. 11 Pt. 3(2)** (with [Sch. 9 para. 4](#))

Land all residential

- 5 (1) This paragraph applies where all the land is residential property.
- (2) If—
 - (a) the consideration for the transaction does not include rent and the relevant consideration does not exceed £150,000, or
 - (b) the consideration for the transaction consists only of rent and the relevant rental value does not exceed £150,000,
 the transaction is exempt from charge.
- (3) If the consideration for the transaction includes rent and the relevant rental value does not exceed £150,000, the rent does not count as chargeable consideration.
- (4) If the consideration for the transaction includes consideration other than rent, then—
 - (a) if—
 - ^{F4}(i)
 - (ii) the relevant consideration does not exceed £150,000,
 the consideration other than rent does not count as chargeable consideration;
 - ^{F5}(b)

Textual Amendments

- F4** Sch. 6 para. 5(4)(a)(i) omitted (with effect in accordance with s. 95(13) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 95(4)(a)(5)(a)
- F5** Sch. 6 para. 5(4)(b) omitted (with effect in accordance with s. 95(13) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 95(4)(a)(5)(b)

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Land partly non-residential and partly residential

- 6 (1) [^{F6}This paragraph applies, where the land is partly non-residential property and partly residential property, in relation to the consideration attributable to land that is residential property.]

References in this paragraph to the consideration attributable to ^{F7}... land that is residential property (or to the rent or annual rent so attributable) are to the consideration (or rent or annual rent) so attributable on a just and reasonable apportionment.

^{F8}(2)

^{F8}(3)

(4) If—

- (a) the consideration so attributable does not include rent and the relevant consideration does not exceed £150,000, or
- (b) the consideration so attributable consists only of rent and the relevant rental value does not exceed £150,000,

none of the consideration so attributable counts as chargeable consideration.

(5) If the consideration so attributable includes rent and the relevant rental value does not exceed £150,000, the rent so attributable does not count as chargeable consideration.

(6) If the consideration so attributable includes consideration other than rent, then—

(a) if—

^{F9}(i)

(ii) the relevant consideration does not exceed £150,000,

the consideration other than rent does not count as chargeable consideration;

^{F10}(b)

Textual Amendments

- F6** Words in Sch. 6 para. 6(1) substituted (with application in accordance with Sch. 9 para. 4(1) of the amending Act) by [Finance Act 2005 \(c. 7\)](#), [Sch. 9 para. 1\(4\)\(a\)](#) (with [Sch. 9 para. 4](#))
- F7** Words in Sch. 6 para. 6(1) repealed (with application in accordance with Sch. 9 para. 4(1) of the amending Act) by [Finance Act 2005 \(c. 7\)](#), [Sch. 9 para. 1\(4\)\(b\)](#), [Sch. 11 Pt. 3\(2\)](#) (with [Sch. 9 para. 4](#))
- F8** Sch. 6 para. 6(2)(3) repealed (with application in accordance with Sch. 9 para. 4(1) of the amending Act) by [Finance Act 2005 \(c. 7\)](#), [Sch. 9 para. 1\(4\)\(c\)](#), [Sch. 11 Pt. 3\(2\)](#) (with [Sch. 9 para. 4](#))
- F9** Sch. 6 para. 6(6)(a)(i) omitted (with effect in accordance with s. 95(13) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 95(4)(b)(5)(a)
- F10** Sch. 6 para. 6(6)(b) omitted (with effect in accordance with s. 95(13) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 95(4)(b)(5)(b)

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PART 3

LAND PARTLY SITUATED IN A DISADVANTAGED AREA

Introduction

- 7 (1) This Part of this Schedule applies to a land transaction if
- [^{F11}(a)] the subject matter of the transaction is a chargeable interest in relation to land that is partly in a disadvantaged area and partly outside such an area^{F12}, and
 - (b) the land situated in a disadvantaged area is wholly or partly residential property].
- (2) References in this Part to the consideration attributable to land situated in a disadvantaged area and to land not so situated (or to the rent or annual rent so attributable) are to the consideration (or rent or annual rent) so attributable on a just and reasonable apportionment.

Textual Amendments

- F11** Word in Sch. 6 para. 7(1) inserted (with application in accordance with Sch. 9 para. 4(1) of the amending Act) by [Finance Act 2005 \(c. 7\)](#), [Sch. 9 para. 1\(5\)](#) (with [Sch. 9 para. 4](#))
- F12** Sch. 6 para. 7(1)(b) and word inserted (with application in accordance with Sch. 9 para. 4(1) of the amending Act) by [Finance Act 2005 \(c. 7\)](#), [Sch. 9 para. 1\(5\)](#) (with [Sch. 9 para. 4](#))

Land all non-residential

^{F13g}

Textual Amendments

- F13** Sch. 6 para. 8 repealed (with application in accordance with Sch. 9 para. 4(1) of the amending Act) by [Finance Act 2005 \(c. 7\)](#), [Sch. 9 para. 1\(6\)](#), [Sch. 11 Pt. 3\(2\)](#) (with [Sch. 9 para. 4](#))

Land all residential

- 9 (1) This paragraph applies where all the land situated in a disadvantaged area is residential property.
- (2) If—
- (a) the consideration attributable to land situated in a disadvantaged area does not include rent and the relevant consideration does not exceed £150,000, or
 - (b) the consideration so attributable consists only of rent and the relevant rental value does not exceed £150,000,
- none of the consideration so attributable counts as chargeable consideration.
- (3) If the consideration attributable to land situated in a disadvantaged area includes rent and the relevant rental value does not exceed £150,000, the rent so attributable does not count as chargeable consideration.
- (4) If the consideration attributable to land in a disadvantaged area includes consideration other than rent (“non-rent consideration”), then—

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- (a) if—
 - ^{F14}(i)
 - (ii) the relevant consideration does not exceed £150,000,
the non-rent consideration so attributable does not count as chargeable consideration;
- ^{F15}(b)

Textual Amendments

- F14** Sch. 6 para. 9(4)(a)(i) omitted (with effect in accordance with s. 95(13) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 95(4)(c)(5)(a)
- F15** Sch. 6 para. 9(4)(b) omitted (with effect in accordance with s. 95(13) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 95(4)(c)(5)(b)

Land partly non-residential and partly residential

- 10 (1) [^{F16}This paragraph applies, where the land situated in a disadvantaged area is partly non-residential property and partly residential property, in relation to the consideration attributable to land that is residential property.]

References in this paragraph to the consideration attributable to ^{F17}... land that is residential property (or to the rent or annual rent so attributable) are to the consideration (or rent or annual rent) attributable to land in a disadvantaged area that is, on a just and reasonable apportionment, so attributable.

^{F18}(2)

^{F18}(3)

- (4) If—

- (a) the consideration so attributable does not include rent and the relevant consideration does not exceed £150,000, or
- (b) the consideration so attributable consists only of rent and the relevant rental value does not exceed £150,000,

none of the consideration so attributable counts as chargeable consideration.

- (5) If the consideration so attributable includes rent and the relevant rental value does not exceed £150,000, the rent so attributable does not count as chargeable consideration.

- (6) If the consideration so attributable includes consideration other than rent, then—

- (a) if—

^{F19}(i)

(ii) the relevant consideration does not exceed £150,000,
the consideration other than rent does not count as chargeable consideration;

^{F20}(b)

Textual Amendments

- F16** Words in Sch. 6 para. 10(1) substituted (with application in accordance with Sch. 9 para. 4(1) of the amending Act) by [Finance Act 2005 \(c. 7\)](#), **Sch. 9 para. 1(7)(a)** (with [Sch. 9 para. 4](#))

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- F17** Words in Sch. 6 para. 10(1) repealed (with application in accordance with Sch. 9 para. 4(1) of the amending Act) by [Finance Act 2005 \(c. 7\)](#), [Sch. 9 para. 1\(7\)\(b\)](#), [Sch. 11 Pt. 3\(2\)](#) (with [Sch. 9 para. 4](#))
- F18** Sch. 6 para. 10(2)(3) repealed (with application in accordance with Sch. 9 para. 4(1) of the amending Act) by [Finance Act 2005 \(c. 7\)](#), [Sch. 9 para. 1\(7\)\(c\)](#), [Sch. 11 Pt. 3\(2\)](#) (with [Sch. 9 para. 4](#))
- F19** Sch. 6 para. 10(6)(a)(i) omitted (with effect in accordance with s. 95(13) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [s. 95\(4\)\(d\)\(5\)\(a\)](#)
- F20** Sch. 6 para. 10(6)(b) omitted (with effect in accordance with s. 95(13) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [s. 95\(4\)\(d\)\(5\)\(b\)](#)

PART 4

[^{F21}SUPPLEMENTARY]

Textual Amendments

- F21** Sch. 6 Pt. 4 heading substituted (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), [s. 298\(5\)\(a\)](#)

Relevant consideration and relevant rental value

- 11 (1) References in this Schedule to the “relevant consideration” in relation to a transaction are to the amount falling to be taken into account for the purposes of section 55(2) in determining the rate of tax chargeable under that section in relation to the transaction apart from any relief under this Schedule (whether in relation to that or any other transaction).
- (2) References in this Schedule to the “relevant rental value” in relation to a transaction are to the amount falling to be taken into account for the purposes of paragraph 2(3) of Schedule 5 in determining the rate of tax chargeable under that Schedule in relation to the transaction apart from any relief under this Schedule (whether in relation to that or any other transaction).

Rent and annual rent

- 12 For the purposes of this Schedule “rent” has the same meaning as in Schedule 5 (amount of tax chargeable: rent) and “annual rent” has the same meaning as in paragraph [^{F22}9A] of that Schedule.

Textual Amendments

- F22** Word in Sch. 6 para. 12 substituted (with effect in accordance with s. 95(13) of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [s. 95\(6\)](#)

[^{F23}Notification of transactions

Textual Amendments

- F23** Sch. 6 para. 13 and cross-heading inserted (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), [s. 298\(5\)\(b\)](#)

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- 13 For the purposes of [^{F24}sections 77 and 77A (which specify] what land transactions are notifiable) no account shall be taken of any provision of this Schedule to the effect that consideration does not count as chargeable consideration.]

Textual Amendments

F24 Words in Sch. 6 para. 13 substituted (with effect in accordance with s. 94(5) of the amending Act) by Finance Act 2008 (c. 9), **Sch. 30 para. 6**

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