
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018,
Cross Heading: Previous residence required to be disposed of entirely. (See end of Document for details)

SCHEDULES

SCHEDULE 11

STAMP DUTY LAND TAX: HIGHER RATES FOR ADDITIONAL DWELLINGS

Previous residence required to be disposed of entirely

- 2 (1) Paragraph 3 (single dwelling transactions: purchaser is an individual) is amended as follows.
- (2) In sub-paragraph (6)—
- (a) after paragraph (b) insert—
- “(ba) immediately after the effective date of the previous transaction, neither the purchaser nor the purchaser's spouse or civil partner had a major interest in the sold dwelling,”
- and
- (b) in paragraph (c) for “that period of three years” substitute “ the period of three years referred to in paragraph (b) ”.
- (3) After sub-paragraph (6) insert—
- “(6A) Sub-paragraph (6)(ba) does not apply in relation to a spouse or civil partner of the purchaser if the two of them were not living together (see paragraph 9(3)) on the effective date of the transaction concerned.”
- (4) In sub-paragraph (7) after paragraph (b) (but before “and”) insert—
- “(ba) immediately after the effective date of that other land transaction, neither the purchaser nor the purchaser's spouse or civil partner has a major interest in the sold dwelling,”.
- (5) After sub-paragraph (7) insert—
- “(8) Sub-paragraph (7)(ba) does not apply in relation to a spouse or civil partner of the purchaser if the two of them are not living together (see paragraph 9(3)) on the effective date of that other land transaction.”

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