

## SCHEDULES

### SCHEDULE 17

#### SDLT (RELIEF FROM HIGHER RATE CHARGE FOR CERTAIN HOUSING CO-OPERATIVES ETC): MINOR AND CONSEQUENTIAL AMENDMENTS

- 4 (1) Section 85 (liability for tax) is amended as follows.
- (2) After subsection (2) insert—
- “(2A) Where relief is withdrawn to any extent under paragraph 5L of Schedule 4A (qualifying housing co-operatives) in a case to which paragraph 5L(4) or (7) applies—
- (a) subsection (1) does not apply in relation to the additional tax payable as a result of the withdrawal of the relief, and
- (b) the relevant successor is liable to pay that additional tax.
- (2B) In subsection (2A) “the relevant successor” has the same meaning as it has in subsections (1C), (1D) and (3)(e) of section 81 (see subsections (6) and (7) of that section).”
- (3) In subsection (3), for “and 6H” substitute “, 6H and 6I”.
- (4) In subsection (4), for the words from “means” to the end substitute “ has the same meaning as in section 81ZA (see subsections (6) and (7) of that section) ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 4.