

Changes to legislation: Finance Act 2003, Paragraph 9 is up to date with all changes known to be in force on or before 26 August 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 4ZA

STAMP DUTY LAND TAX: HIGHER RATES FOR ADDITIONAL DWELLINGS AND DWELLINGS PURCHASED BY COMPANIES

Textual Amendments

- F1** Sch. 4ZA inserted (with effect in accordance with s. 128(5)(6) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [s. 128\(3\)](#) (with [s. 128\(9\)\(10\)](#))

Modifications etc. (not altering text)

- C1** Sch. 4ZA modified (temp.) (22.7.2020) by [Stamp Duty Land Tax \(Temporary Relief\) Act 2020 \(c. 15\)](#), [s. 1](#) (as amended 10.6.2021) by [2021 c. 26](#), [s. 87\(2\)](#))
- C1** Sch. 4ZA modified (temp.) (8.2.2023) by [Stamp Duty Land Tax \(Temporary Relief\) Act 2023 \(c. 2\)](#), [s. 1](#)

PART 3

SUPPLEMENTARY PROVISIONS

Spouses and civil partners purchasing alone

- 9 (1) Sub-paragraph (2) applies in relation to a chargeable transaction if—
- the purchaser (or one of them) is married or in a civil partnership on the effective date,
 - the purchaser and the purchaser's spouse or civil partner are living together on that date, and
 - the purchaser's spouse or civil partner is not a purchaser in relation to the transaction.
- (2) The transaction is to be treated as being a higher rates transaction for the purposes of paragraph 1 if it would have been a higher rates transaction had the purchaser's spouse or civil partner been a purchaser.
- (3) Persons who are married to, or are civil partners of, each other are treated as living together for the purposes of this [^{F2}Schedule] if they are so treated for the purposes of the Income Tax Acts (see section 1011 of the Income Tax Act 2007).]

Textual Amendments

- F2** Word in [Sch. 4ZA para. 9\(3\)](#) substituted (with effect in accordance with Sch. 11 para. 16(1)-(3) of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 11 para. 11](#)

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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.)
- Sch. 17A para. 10(1)(f)(fa) substituted for Sch. 17A para. 10(1)(f) by [2024 c. 22 Sch. 9 para. 12\(b\)](#)