

## SCHEDULES

### SCHEDULE 6

#### STAMP DUTY LAND TAX: DISADVANTAGED AREAS RELIEF

#### PART 3

##### LAND PARTLY SITUATED IN A DISADVANTAGED AREA

###### *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—
- (a) if—
    - (i) the annual rent so attributable does not exceed £600, and
    - (ii) the relevant consideration does not exceed £150,000,the non-rent consideration so attributable does not count as chargeable consideration;
  - (b) if the annual rent so attributable exceeds £600, the 0% band in Table A in subsection (2) of section 55 does not apply in relation to the non-rent consideration so attributable and any case that would have fallen within that band is treated as falling within the 1% band.