
Changes to legislation: Finance Act 2003, Paragraph 6 is up to date with all changes known to be in force on or before 18 June 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 6C

STAMP DUTY LAND TAX: RELIEF FOR [^{F1}SPECIAL TAX SITES]

Textual Amendments

- F1** Sch. 6C inserted (10.6.2021) by Finance Act 2021 (c. 26), Sch. 23 para. 8
F1 Words in Sch. 6C heading substituted (11.7.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 23 para. 8(e)

PART 2

THE RELIEF

Other relief

- 6 (1) This paragraph applies to a land transaction if the proportion of the chargeable consideration for the transaction that is attributable to [^{F2}qualifying land] (“the relevant proportion”) is less than 90% but at least 10%.
- (2) The tax chargeable in respect of the transaction is reduced by the relevant proportion.]

Textual Amendments

- F2** Words in Sch. 6C substituted (11.7.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 23 para. 8(b)

Changes to legislation:

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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 The affecting S.I. is revoked and superseded by [S.I. 2003/2816](#))
- Sch. 12 para. 3(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 32](#) (This effect was superseded by the repeal of Sch. 12 para. 3 by Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 16)
- Sch. 12 para. 1A inserted by [2007 c. 15 Sch. 13 para. 147\(2\)](#) (The amending provision was repealed before coming into force.)
- Sch. 12 para. 1A omitted by [2008 c. 9 Sch. 43 para. 9](#) (The amending provision was repealed before coming into force.)