

Changes to legislation: Finance Act 2003, PART 5 is up to date with all changes known to be in force on or before 10 May 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 5

POWER TO CHANGE WHEN RELIEF IS AVAILABLE

Power to change the cases in which relief is available

- 12 (1) The Treasury may by regulations—
- (a) amend the meaning of “[^{F2}qualifying land]”, [^{F3}or]
 - [^{F4}(b) make other provision about the availability of relief under this Schedule, including provision—
 - (i) adding, removing or altering, or otherwise about, conditions that must be met in order for relief to be available,
 - (ii) about the withdrawal of relief, or
 - (iii) about returns where relief is withdrawn.]
- (2) Regulations under this paragraph may not remove the requirement for land to be situated in a [^{F5}special tax site].
- (3) Regulations under this paragraph may, among other things—
- (a) make provision by reference to the land, the land transaction, the purchaser or connected persons;
 - (b) impose conditions relating to accounts or other records;
 - (c) impose other conditions requiring a person to take steps specified in the regulations.
- (4) Regulations under this paragraph—
- (a) may amend, repeal or otherwise modify provisions of this Schedule, and
 - (b) where made in reliance on [^{F6}sub-paragraph (1)(b) of this paragraph or on] section 114(6)(c), may amend, repeal or otherwise modify other provisions of this Act.

[The power to make regulations under this paragraph may be exercised only in [^{F7}(5) relation to transactions with an effective date that is on or after the date on which the regulations come into force.]

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Textual Amendments

- F2** Words in Sch. 6C substituted (11.7.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 23 para. 8(b)
- F3** Word in Sch. 6C para. 12(1)(a) inserted (24.2.2022) by Finance Act 2022 (c. 3), Sch. 16 para. 6(2)(a)
- F4** Sch. 6C para. 12(1)(b) substituted for Sch. 6C para. 12(1)(b)(c) (24.2.2022) by Finance Act 2022 (c. 3), Sch. 16 para. 6(2)(b)
- F5** Words in Sch. 6C substituted (11.7.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 23 para. 8(c)
- F6** Words in Sch. 6C para. 12(4)(b) inserted (24.2.2022) by Finance Act 2022 (c. 3), Sch. 16 para. 6(3)
- F7** Sch. 6C para. 12(5) inserted (24.2.2022) by Finance Act 2022 (c. 3), Sch. 16 para. 6(4)

Approval of regulations

- 13 (1) An instrument containing regulations under paragraph 12 must be laid before the House of Commons after being made.
- (2) If the regulations are not approved by the House of Commons before the end of the period of 28 days beginning with the day on which they are made, they cease to have effect at the end of that period (if they have not already ceased to have effect under sub-paragraph (3)).
- (3) If, on any day during that period of 28 days, the House of Commons, in proceedings on a motion that (or to the effect that) the regulations be approved, comes to a decision rejecting the regulations, they shall cease to have effect at the end of that day.
- (4) In reckoning any such period of 28 days, no account is to be taken of any time during which—
- (a) Parliament is prorogued or dissolved, or
 - (b) the House of Commons is adjourned for more than four days.
- (5) Where regulations cease to have effect under sub-paragraph (3), their ceasing to have effect is without prejudice to anything done in reliance on them.]

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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.)