



# Finance Act 2003

## 2003 CHAPTER 14

### PART 4

#### STAMP DUTY LAND TAX

#### *Supplementary provisions*

#### **108 Linked transactions**

- (1) Transactions are “linked” for the purposes of this Part if they form part of a single scheme, arrangement or series of transactions between the same vendor and purchaser or, in either case, persons connected with them.

[<sup>F1</sup>Section 1122 of the Corporation Tax Act 2010] (connected persons) has effect for the purposes of this subsection

[<sup>F2</sup>(1A) A transaction is not a linked transaction if [<sup>F3</sup>—

- (a) the transaction relates to land in Scotland, or
- (b) the transaction relates to land in Wales (whether by virtue of section 48A(2) or otherwise)].]

- (2) Where there are two or more linked transactions with the same effective date, the purchaser, or all of the purchasers if there is more than one, may make a single land transaction return as if all of those transactions that are notifiable were a single notifiable transaction.

- (3) Where two or more purchasers make a single return in respect of linked transactions, section 103 (joint purchasers) applies as if—
- (a) the transactions in question were a single transaction, and
  - (b) those purchasers were purchasers acting jointly.

[<sup>F4</sup>(4) This section is subject to section 47(1).]

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**Changes to legislation:** Finance Act 2003, Section 108 is up to date with all changes known to be in force on or before 02 July 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

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### Textual Amendments

- F1** Words in s. 108(1) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 1 para. 409** (with [Sch. 2](#))
- F2** S. 108(1A) inserted (with effect in accordance with s. 29(4) of the amending Act) by [Scotland Act 2012 \(c. 11\)](#), s. 44(2)(b)(3)(b), **Sch. 3 para. 19** (with s. 29(5)(6)); S.I. 2015/637, art. 2
- F3** Words in s. 108(1A) substituted (1.4.2018 with effect in accordance with s. 16(4)(5) of the amending Act) by [Wales Act 2014 \(c. 29\)](#), s. 29(2)(b)(3), **Sch. 2 para. 7**; S.I. 2018/214, art. 2(a)
- F4** S. 108(4) inserted (with effect in accordance with s. 76(3) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), s. 76(2)

### Commencement Information

- I1** Pt. 4 wholly in force at Royal Assent subject to Sch. 19, see s. 124, Sch. 19 para. 1(1)
- I2** S. 108(1) has effect as specified by [The Stamp Duty Land Tax \(Appointment of the Implementation Date\) Order 2003 \(S.I. 2003/2899\)](#), **art. 2**

**Changes to legislation:**

Finance Act 2003, Section 108 is up to date with all changes known to be in force on or before 02 July 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.

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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.)