
Status: Point in time view as at 24/05/2024.

Changes to legislation: Finance Act 2003, Section 57B is up to date with all changes known to be in force on or before 21 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)



Finance Act 2003

2003 CHAPTER 14

PART 4

STAMP DUTY LAND TAX

Reliefs

[^{F1}57B First-time buyers

- (1) Schedule 6ZA provides relief for first-time buyers.
- (2) Any relief under that Schedule must be claimed in a land transaction return or an amendment of such a return.]

Textual Amendments

- F1** S. 57B inserted (with effect in accordance with s. 41(8) of the amending Act) by [Finance Act 2018 \(c. 3\), s. 41\(2\)](#)

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