



Finance Act 2003

2003 CHAPTER 14

PART 4

STAMP DUTY LAND TAX

[^{F1}Increased rates for non-resident transactions

[^{F1}75ZA Increased rates for non-resident transactions

- (1) In its application for the purpose of determining the amount of tax chargeable in respect of a chargeable transaction that is a non-resident transaction, this Part has effect as if 2% were added to each rate specified in the rate-specifying provisions.
- (2) The “rate-specifying provisions” are—
 - (a) in section 55(1B), Table A;
 - (b) in Schedule 4ZA, in paragraph 1(2), Table A;
 - (c) in Schedule 4A, paragraph 3(1)(a);
 - (d) in Schedule 5, in paragraph 2(3), Table A;
 - (e) in Schedule 6ZA, in paragraph 4, Table A;
 - (f) in section 74(1A), Step 4.
- (3) Schedule 9A defines “non-resident transaction” and makes further provision in connection with this section.]

Textual Amendments

- F1** S. 75ZA and cross-heading inserted (with effect in accordance with Sch. 16 para. 6 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 16 para. 2](#) (with [Sch. 16 para. 6](#))

Changes to legislation:

Finance Act 2003, Section 75ZA is up to date with all changes known to be in force on or before 01 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.

[View outstanding changes](#)

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 The affecting S.I. is revoked and superseded by [S.I. 2003/2816](#))
- Sch. 12 para. 3(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 32](#) (This effect was superseded by the repeal of Sch. 12 para. 3 by Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 16)
- Sch. 12 para. 1A inserted by [2007 c. 15 Sch. 13 para. 147\(2\)](#) (The amending provision was repealed before coming into force.)
- Sch. 12 para. 1A omitted by [2008 c. 9 Sch. 43 para. 9](#) (The amending provision was repealed before coming into force.)