



Finance Act 2003

2003 CHAPTER 14

PART 4

STAMP DUTY LAND TAX

Returns and other administrative matters

81 Further return where relief withdrawn

(1) Where relief is withdrawn to any extent under—

[^{F1}(za) paragraph 11 of Schedule 6A (relief for certain acquisitions of residential property),]

(a) Part 1 of Schedule 7 (group relief),

(b) Part 2 of that Schedule (reconstruction or acquisition relief), ^{F2}...

[^{F3}(ba) paragraph 5, 7 or 8 of Schedule 7A (PAIF seeding relief),

(bb) paragraph 13, 17 or 18 of Schedule 7A (COACS seeding relief), or]

(c) Schedule 8 (charities relief),

the purchaser must deliver a further return before the end of the period of 30 days after the date on which the disqualifying event occurred.

[^{F4}[^{F5}(1A) Where relief is withdrawn to any extent under—

(a) any of paragraphs 5G to 5L of Schedule 4A (relief from higher rate under Schedule 4A (higher rate for certain transactions)),

[Part 3 of Schedule 6C (relief for [^{F7}special tax sites]), other than in a case
^{F6}(aa) to which paragraph 11 of that Schedule (alternative finance arrangements) applies,]

(b) paragraph 6 of Schedule 7A (PAIF seeding relief), or

(c) paragraph 14 or 16 of Schedule 7A (COACS seeding relief),

the purchaser must deliver a further return before the end of the period of 30 days after the relevant date.]

(1B) In subsection (1A) “the relevant date” means—

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- (a) in the case of relief under paragraph 5 of Schedule 4A (businesses of letting, trading in or redeveloping properties), the first day in the period mentioned in paragraph 5G(2) on which a requirement under paragraph 5G(3) was not met in the case of the chargeable interest in question;
- (b) in the case of relief under paragraph 5B of that Schedule (trades involving making a dwelling available to the public), the first day in the period mentioned in paragraph 5H(2) on which a requirement under paragraph 5H(3) was not met in the case of the chargeable interest in question;
- (c) in the case of relief under paragraph 5C of that Schedule (financial institutions acquiring dwellings in the course of lending), the first day in the period mentioned in paragraph 5I(2) on which a requirement under paragraph 5I(3) was not met in the case of the chargeable interest in question;
- ^{F8}(ca) [in the case of relief under paragraph 5CA of that Schedule (acquisition under a regulated home reversion plan), the first day in the period mentioned in paragraph 5IA(2) of that Schedule on which the purchaser holds the higher threshold interest otherwise than for the purposes of the regulated home reversion plan, unless paragraph 5IA(3)(a) and (b) applies;]
- (d) in the case of relief under paragraph 5D of that Schedule (dwellings for occupation by certain employees etc), the first day in the period mentioned in paragraph 5J(2) on which a requirement under paragraph 5J(3) was not met in the case of the chargeable interest in question;
- ^{F9}(da) [in the case of relief under paragraph 5EA of that Schedule (acquisition by management company of flat for occupation by caretaker), the first day in the period mentioned in paragraph 5JA(2) of that Schedule on which the purchaser holds the higher threshold interest otherwise than for the purpose of making the flat available for use as caretaker accommodation;]
- (e) in the case of relief under paragraph 5F of that Schedule (farmhouses), the first day in the period mentioned in paragraph 5K(2) on which a requirement under paragraph 5K(3) was not met in the case of the chargeable interest in question.
- ^{F10}(ea) [in the case of relief under paragraph 5FA of that Schedule (qualifying housing co-operatives), the date determined in accordance with subsection (1C);]
- ^{F11}(eb) [in the case of relief under Schedule 6C (relief for ^{F12}special tax sites), the last day in the control period on which the ^{F13}qualifying land] is used exclusively in a qualifying manner;]
- ^{F14}(f) [in the case of relief under paragraph 6 of Schedule 7A (PAIF seeding relief: portfolio test)—
 - (i) where relief is withdrawn under paragraph 6(1), the last day of the seeding period (see paragraph 3 of that Schedule), or
 - (ii) where relief is withdrawn under paragraph 6(3), the first time mentioned in paragraph 6(3)(a) or (b) at which the portfolio test was not met;
- (g) in the case of relief under paragraph 14 of Schedule 7A (COACS seeding relief: genuine diversity of ownership condition), the first time mentioned in paragraph 14(1) at which the genuine diversity of ownership condition was not met;
- (h) in the case of relief under paragraph 16 of Schedule 7A (COACS seeding relief: portfolio test)—
 - (i) where relief is withdrawn under paragraph 16(1), the last day of the seeding period (see paragraph 11 of that Schedule), or

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(ii) where relief is withdrawn under paragraph 16(3), the first time mentioned in paragraph 16(3)(a) or (b) at which the portfolio test was not met.]]

[^{F15}(1C) For the purposes of subsection (1B)(ea) (relief under paragraph 5FA of Schedule 4A withdrawn because the conditions in paragraph 5L(3) of that Schedule are met), the date is—

- (a) where paragraph 5L(4) of Schedule 4A does not apply, the first day in the period mentioned in paragraph 5L(3)(a) of that Schedule on which the purchaser is not a qualifying housing body;
- (b) where paragraph 5L(4) or (7) of that Schedule applies and relief is withdrawn because condition A in paragraph 5L(5) of that Schedule is met, the day of succession of the relevant successor;
- (c) where paragraph 5L(4) or (7) of that Schedule applies and relief is withdrawn because condition B in paragraph 5L(6) of that Schedule is met, the first day in the part of the control period that falls after the day of succession of the relevant successor on which the relevant successor is not a qualifying housing body.

(1D) Where relief is withdrawn to any extent under paragraph 5L of Schedule 4A in a case to which paragraph 5L(4) or (7) applies, the reference in subsection (1A) to the purchaser is to be read as a reference to the relevant successor.]

(2) The return must—

- (a) include a self-assessment of the amount of tax chargeable, ^{F16}...
- ^{F16}(b)

[^{F17}(2A) [^{F18}Where subsection (1) [^{F19}or (1A)] applies any tax] payable must be paid not later than the filing date for the return.]

[^{F20}(3) The provisions of Schedule 10 (returns, assessments and other matters) apply for the purposes of this section with the following modifications—

- (a) references to a return under section 76 (general requirement to deliver land transaction return) are to be read as references to a return under subsection (1) or (1A);
- (b) references to the transaction to which a return relates are to be read as references to the withdrawal of relief in respect of which the return is required under subsection (1) or (1A);
- (c) references to a chargeable transaction to which (as yet) no return relates are to be read as references to the withdrawal of relief under any of the provisions mentioned in subsection (1) or (1A);
- (d) references to the effective date of a transaction—
 - (i) in relation to the withdrawal of relief under any of the provisions mentioned in subsection (1), are to be read as references to the date on which the disqualifying event occurs, and
 - (ii) in relation to the withdrawal of relief under any of the provisions mentioned in subsection (1A), are to be read as references to the relevant date (see subsections (1B) and (1C));
- (e) where, by virtue of subsection (1D), a return is to be made by the relevant successor, references to the purchaser are to be read as references to the relevant successor;

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- (f) paragraph 36(5A) is to be read as if it also permitted an appeal under paragraph 35(1)(e) on the ground that no further return is required.]
- (4) In this section “the disqualifying event” means—
- [^{F21}(za) in relation to the withdrawal of relief under Schedule 6A, an event mentioned in paragraph (a), (b) or (c) of paragraph 11(2), (3), (4) or (5) of that Schedule;]
- (a) in relation to the withdrawal of group relief, the purchaser ceasing to be a member of the same group as the vendor within the meaning of Part 1 of Schedule 7;
- (b) in relation to the withdrawal of reconstruction or acquisition relief, the change of control of the acquiring company mentioned in paragraph 9(1)(a) of Schedule 7 or, as the case may be, the event mentioned in paragraph 11(1)(a) or (2)(a) of that Schedule;
- [^{F22}(ba) in relation to the withdrawal of PAIF seeding relief—
- (i) the purchaser ceasing to be a property AIF as mentioned in paragraph 5 of Schedule 7A,
- (ii) a person making a relevant disposal of units as mentioned in paragraph 7 of that Schedule, or
- (iii) the grant of permission to a non-qualifying individual to occupy a dwelling as mentioned in paragraph 8 of that Schedule;
- (bb) in relation to the withdrawal of COACS seeding relief—
- (i) the purchaser ceasing to be a co-ownership authorised contractual scheme as mentioned in paragraph 13 of Schedule 7A,
- (ii) a person making a relevant disposal of units as mentioned in paragraph 17 of that Schedule, or
- (iii) the grant of permission to a non-qualifying individual to occupy a dwelling as mentioned in paragraph 18 of that Schedule;]
- (c) in relation to the withdrawal of charities relief, a disqualifying event as defined in paragraph 2(3) [^{F23}or 3(2)] of Schedule 8.
- [^{F24}(4A) Terms used in paragraph (eb) of subsection (1B) which are defined for the purposes of Schedule 6C have the same meaning in that paragraph as they have in that Schedule.
- (4B) Paragraph 10 of Schedule 6C applies for the purposes of subsection (1B)(eb) as it applies for the purposes of paragraph 8 of that Schedule.]
- ^{F25}(5)
- [^{F26}(6) In subsections (1C), (1D) and (3)(e) (which relate to the withdrawal of relief under paragraph 5L of Schedule 4A) “the relevant successor” means the person who is the most recent successor in the chain of succession at the time relief is withdrawn (and that person could be the first successor, the second successor or a subsequent successor).
- (7) Terms used in subsections (1C) and (6) which are defined for the purposes of paragraph 5L of Schedule 4A have the same meaning in those subsections as they have in that paragraph.]

Textual Amendments

- F1** S. 81(1)(za) inserted (with effect in accordance with Sch. 39 para. 26 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 39 para. 17\(3\)\(a\)](#) (which amending provision re-enacts, subject to certain

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- changes, a corresponding amendment made by the now revoked [Stamp Duty and Stamp Duty Land Tax \(Variation of the Finance Act 2003\) \(No. 2\) Regulations 2003 \(S.I. 2003/2816\)](#), see Sch. 39 para. 14)
- F2** Word in s. 81(1)(b) omitted (with effect in accordance with Sch. 16 para. 15 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 16 para. 7\(2\)\(a\)](#)
- F3** S. 81(1)(ba)(bb) inserted (with effect in accordance with Sch. 16 para. 15 of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 16 para. 7\(2\)\(b\)](#)
- F4** S. 81(1A) substituted (with effect in accordance with s. 89(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 2\(2\)](#)
- F5** S. 81(1A)(1B) inserted (with effect in accordance with Sch. 40 para. 8 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 40 para. 3\(2\)](#)
- F6** S. 81(1A)(aa) inserted (10.6.2021) by [Finance Act 2021 \(c. 26\)](#), [Sch. 23 para. 3\(a\)](#)
- F7** Words in s. 81(1A)(aa) substituted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [Sch. 23 para. 3\(a\)](#)
- F8** S. 81(1B)(ca) inserted (with effect in accordance with s. 46(10) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [s. 46\(4\)\(a\)\(i\)](#)
- F9** S. 81(1B)(da) inserted (with effect in accordance with s. 46(10) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [s. 46\(4\)\(a\)\(ii\)](#)
- F10** S. 81(1B)(ea) inserted (with effect in accordance with s. 89(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 2\(3\)](#)
- F11** S. 81(1B)(eb) inserted (10.6.2021) by [Finance Act 2021 \(c. 26\)](#), [Sch. 23 para. 3\(b\)](#)
- F12** Words in s. 81(1B)(eb) substituted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [Sch. 23 para. 3\(b\)\(i\)](#)
- F13** Words in s. 81(1B)(eb) substituted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [Sch. 23 para. 3\(b\)\(ii\)](#)
- F14** S. 81(1B)(f)-(h) inserted (with effect in accordance with Sch. 16 para. 15 of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 16 para. 7\(4\)](#)
- F15** S. 81(1C)(1D) inserted (with effect in accordance with s. 89(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 2\(4\)](#)
- F16** S. 81(2)(b) and word repealed (with effect in accordance with s. 80(9) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 80\(4\)\(a\)](#), [Sch. 27 Pt. 4\(4\)](#)
- F17** S. 81(2A) inserted (with effect in accordance with s. 80(9) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 80\(4\)\(b\)](#)
- F18** Words in s. 81(2A) substituted (with effect in accordance with Sch. 40 para. 8 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 40 para. 3\(3\)](#)
- F19** Words in s. 81(2A) inserted (with effect in accordance with s. 46(10) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [s. 46\(4\)\(b\)](#)
- F20** S. 81(3) substituted (with effect in accordance with s. 89(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 2\(5\)](#)
- F21** S. 81(4)(za) inserted (with effect in accordance with Sch. 39 para. 26 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 39 para. 17\(3\)\(b\)](#) (which amending provision re-enacts, subject to certain changes, a corresponding amendment made by the now revoked [Stamp Duty and Stamp Duty Land Tax \(Variation of the Finance Act 2003\) \(No. 2\) Regulations 2003 \(S.I. 2003/2816\)](#), see Sch. 39 para. 14)
- F22** S. 81(4)(ba)(bb) inserted (with effect in accordance with Sch. 16 para. 15 of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 16 para. 7\(5\)](#)
- F23** Words in s. 81(4)(c) inserted (with effect in accordance with s. 302(7) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [s. 302\(5\)](#)
- F24** S. 81(4A)(4B) inserted (10.6.2021) by [Finance Act 2021 \(c. 26\)](#), [Sch. 23 para. 3\(e\)](#)
- F25** S. 81(5) omitted (with effect in accordance with s. 89(4) of the amending Act) by virtue of [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 2\(6\)](#)
- F26** S. 81(6)(7) inserted (with effect in accordance with s. 89(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 2\(7\)](#)

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Commencement Information

II Pt. 4 wholly in force at Royal Assent subject to Sch. 19, see s. 124, [Sch. 19 para. 1\(1\)](#)

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Changes and effects yet to be applied to :

- s. 81(1)(za) inserted by [S.I. 2003/2760 Sch. para. 3\(3\)\(a\)](#) (This amendment not applied to legislation.gov.uk. The affecting S.I. is revoked and superseded by S.I. 2003/2816)
- s. 81(3) words substituted by [S.I. 2003/2760 Sch. para. 5\(3\)](#) (This amendment not applied to legislation.gov.uk. The affecting S.I. is revoked and superseded by S.I. 2003/2816)
- s. 81(4)(za) inserted by [S.I. 2003/2760 Sch. para. 3\(3\)\(b\)](#) (This amendment not applied to legislation.gov.uk. The affecting S.I. is revoked and superseded by S.I. 2003/2816)
- 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.)
- Sch. 17A para. 10(1)(f)(fa) substituted for Sch. 17A para. 10(1)(f) by [2024 c. 22 Sch. 9 para. 12\(b\)](#)