



# Finance Act 2003

## 2003 CHAPTER 14

### PART 4

#### STAMP DUTY LAND TAX

##### *Liability for and payment of tax*

#### **85 Liability for tax**

- (1) The purchaser is liable to pay the tax in respect of a chargeable transaction.
- (2) As to the liability of purchasers acting jointly see—
  - section 103(2)(c) (joint purchasers);
  - Part 2 of Schedule 15 (partners); and
  - paragraph 5 of Schedule 16 (trustees).
- [<sup>F1</sup>(2A) Where relief is withdrawn to any extent under paragraph 5L of Schedule 4A (qualifying housing co-operatives) in a case to which paragraph 5L(4) or (7) applies—
  - (a) subsection (1) does not apply in relation to the additional tax payable as a result of the withdrawal of the relief, and
  - (b) the relevant successor is liable to pay that additional tax.
- (2B) In subsection (2A) “the relevant successor” has the same meaning as it has in subsections (1C), (1D) and (3)(e) of section 81 (see subsections (6) and (7) of that section).]
- [<sup>F2</sup>(3) Where relief given in respect of a transaction entered into under alternative finance arrangements is withdrawn to any extent under any of paragraphs 6D, 6F, 6G [<sup>F3</sup>, 6H and 6I] of Schedule 4A (higher rate: alternative finance arrangements) [<sup>F4</sup> or under Part 3 of Schedule 6C (relief for freeport tax sites) in a case to which paragraph 11 of that Schedule (alternative finance arrangements) applies]—
  - (a) subsection (1) does not apply in relation to the additional tax payable as a result of the withdrawal of the relief, and
  - (b) the relevant person is liable to pay that additional tax.

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*Status: Point in time view as at 10/06/2021. This version of this provision has been superseded.*

*Changes to legislation: Finance Act 2003, Section 85 is up to date with all changes known to be in force on or before 26 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)*

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- (4) In subsection (3) “the relevant person” [<sup>F5</sup>has the same meaning as in section 81ZA (see subsections (6) and (7) of that section)].]

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**Textual Amendments**

- F1** S. 85(2A)(2B) inserted (with effect in accordance with s. 89(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 4\(2\)](#)
- F2** S. 85(3)(4) inserted (with effect in accordance with Sch. 40 para. 8 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 40 para. 5](#)
- F3** Words in s. 85(3) substituted (with effect in accordance with s. 89(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 4\(3\)](#)
- F4** Words in s. 85(3) inserted (10.6.2021) by [Finance Act 2021 \(c. 26\)](#), [Sch. 23 para. 5](#)
- F5** Words in s. 85(4) substituted (with effect in accordance with s. 89(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 4\(4\)](#)
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**Commencement Information**

- I1** Pt. 4 wholly in force at Royal Assent subject to Sch. 19, see s. 124, Sch. 19 para. 1(1)

**Status:**

Point in time view as at 10/06/2021. This version of this provision has been superseded.

**Changes to legislation:**

Finance Act 2003, Section 85 is up to date with all changes known to be in force on or before 26 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.