

SCHEDULES

SCHEDULE 23

RELIEF FROM STAMP DUTY LAND TAX FOR FREEPORT TAX SITES

2 After section 61 insert—

“61A Relief for freeport tax sites

- (1) Schedule 6C provides for relief in the case of transactions relating to land in a freeport tax site.
- (2) In that Schedule—
 - (a) Part 1 contains definitions,
 - (b) Part 2 makes provision about the relief,
 - (c) Part 3 makes provision about the withdrawal of the relief,
 - (d) Part 4 makes provision about cases involving alternative finance arrangements, and
 - (e) Part 5 confers power to change the cases in which the relief is available.
- (3) Relief under that Schedule is available only in relation to a land transaction with an effective date falling on or before 30 September 2026.
- (4) Any relief under that Schedule must be claimed in a land transaction return or an amendment of such a return.
- (5) A claim for relief under that Schedule must—
 - (a) be made on or before 14 October 2027, and
 - (b) include, or be accompanied by, such information as HMRC may require.
- (6) In this section and Schedule 6C, “freeport tax site” means an area for the time being designated under section 113 of the Finance Act 2021.”