



Finance Act 2003

2003 CHAPTER 14

PART 4

STAMP DUTY LAND TAX

Reliefs

[^{F1}61A Relief for [^{F2}special tax sites]

- (1) Schedule 6C provides for relief in the case of transactions relating to land in a [^{F3}special 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 [^{F4}the applicable sunset date in relation to the special tax site concerned (as to which see [section 332\(4\)](#) and [\(5\)](#) of the Finance (No.2) Act 2023)].
- (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 [^{F5}the period of one year and 14 days beginning with the end of the applicable sunset date in relation to the special tax site in which the transaction land is situated], and
 - (b) include, or be accompanied by, such information as HMRC may require.

Changes to legislation: Finance Act 2003, Section 61A is up to date with all changes known to be in force on or before 27 April 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) View outstanding changes

- (6) In this section and Schedule 6C, [^{F6}“special tax site” means an area for the time being designated under section 113 of the Finance Act 2021].]

Textual Amendments

- F1** S. 61A inserted (10.6.2021) by [Finance Act 2021 \(c. 26\)](#), **Sch. 23 para. 2**
- F2** Words in [s. 61A heading](#) substituted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), **Sch. 23 para. 2(d)**
- F3** Words in [s. 61A\(1\)](#) substituted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), **Sch. 23 para. 2(a)**
- F4** Words in [s. 61A\(3\)](#) substituted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), **s. 332(1)(4)**
- F5** Words in [s. 61A\(5\)\(a\)](#) substituted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), **Sch. 23 para. 2(b)**
- F6** Words in [s. 61A\(6\)](#) substituted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), **Sch. 23 para. 2(c)**

Changes to legislation:

Finance Act 2003, Section 61A is up to date with all changes known to be in force on or before 27 April 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.

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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.)