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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 3. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 40

#### STAMP DUTY LAND TAX: RELIEF FROM 15% RATE

##### *Minor and consequential amendments*

- 3 (1) Section 81 (further return where relief withdrawn) is amended as follows.
- (2) After subsection (1) insert—
- “(1A) Where relief is withdrawn to any extent under any of paragraphs 5G to 5K of Schedule 4A (higher rate for certain transactions) the purchaser must deliver a further return before the end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—
- (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;
  - (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;
  - (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.”
- (3) In subsection (2A), for “Tax” substitute “ Where subsection (1) applies any tax ”.
- (4) In subsection (3) for “this section” substitute “ subsection (1) ”.
- (5) After subsection (4) insert—

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“(5) The provisions of Schedule 10 apply to a return under subsection (1A) as they apply to a return under section 76, but with the adaptation that references to the effective date of the transaction are to be read as references to the relevant date (as defined in subsection (1B)).”

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