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Committee Stage: Monday 28 November 2022

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## Stamp Duty Land Tax (Reduction) Bill (Amendment Paper)

This document lists all amendments tabled to the Stamp Duty Land Tax (Reduction) Bill. Any withdrawn amendments are listed at the end of the document. The amendments are arranged in the order in which it is expected they will be decided.

★ New amendments.

New Amendments: 1 to 14

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The Chancellor of the Exchequer

Gov 1

★ Clause 1, page 1, line 2, leave out subsection (1) and insert—

“(1) This section makes modifications of Part 4 of the Finance Act 2003 in relation to any land transaction the effective date of which falls in the period (“the temporary relief period”)—

- (a) beginning with 23 September 2022, and
- (b) ending with 31 March 2025.”

### Member's explanatory statement

This amendment provides that the relief from Stamp Duty Land Tax provided for by the Bill is only to apply until 31 March 2025.

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The Chancellor of the Exchequer

Gov 2

★ Clause 1, page 1, line 3, leave out “In section” and insert “Section”

### Member's explanatory statement

This amendment is consequential on Amendment 1 (which provides for the relief from Stamp Duty Land Tax provided for by the Bill to apply only until 31 March 2025).

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**The Chancellor of the Exchequer**

**Gov 3**

- ★ Clause 1, page 1, line 3, leave out “, for Table A substitute” and insert “has effect as if for Table A there were substituted”

**Member's explanatory statement**

This amendment is consequential on Amendment 1 (which provides for the relief from Stamp Duty Land Tax provided for by the Bill to apply only until 31 March 2025).

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**The Chancellor of the Exchequer**

**Gov 4**

- ★ Clause 1, page 1, line 13, leave out “In”

**Member's explanatory statement**

This amendment is consequential on Amendment 1 (which provides for the relief from Stamp Duty Land Tax provided for by the Bill to apply only until 31 March 2025).

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**The Chancellor of the Exchequer**

**Gov 5**

- ★ Clause 1, page 1, line 14, leave out “, for” and insert “has effect as if for”

**Member's explanatory statement**

This amendment is consequential on Amendment 1 (which provides for the relief from Stamp Duty Land Tax provided for by the Bill to apply only until 31 March 2025).

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**The Chancellor of the Exchequer**

**Gov 6**

- ★ Clause 1, page 1, line 14, leave out “substitute” and insert “there were substituted”

**Member's explanatory statement**

This amendment is consequential on Amendment 1 (which provides for the relief from Stamp Duty Land Tax provided for by the Bill to apply only until 31 March 2025).

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**The Chancellor of the Exchequer**

**Gov 7**

- ★ Clause 1, page 2, line 4, leave out first “In” and insert “Paragraph 2(3) of”

**Member's explanatory statement**

This amendment is consequential on Amendment 1 (which provides for the relief from Stamp Duty Land Tax provided for by the Bill to apply only until 31 March 2025).

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**The Chancellor of the Exchequer**

**Gov 8**

- ★ Clause 1, page 2, line 4, leave out “, in paragraph 2(3), for Table A substitute” and insert “has effect as if for Table A there were substituted”

**Member's explanatory statement**

This amendment is consequential on Amendment 1 (which provides for the relief from Stamp Duty Land Tax provided for by the Bill to apply only until 31 March 2025).

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**The Chancellor of the Exchequer**

**Gov 9**

- ★ Clause 1, page 2, line 10, leave out “In Schedule 6ZA (relief for first-time buyers)” and insert “Schedule 6ZA (relief for first-time buyers) has effect as if”

**Member's explanatory statement**

This amendment is consequential on Amendment 1 (which provides for the relief from Stamp Duty Land Tax provided for by the Bill to apply only until 31 March 2025).

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**The Chancellor of the Exchequer**

**Gov 10**

- ★ Clause 1, page 2, line 11, leave out “substitute” and insert “there were substituted”

**Member's explanatory statement**

This amendment is consequential on Amendment 1 (which provides for the relief from Stamp Duty Land Tax provided for by the Bill to apply only until 31 March 2025).

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**The Chancellor of the Exchequer**

**Gov 11**

- ★ Clause 1, page 2, line 12, leave out “substitute” and insert “there were substituted”

**Member's explanatory statement**

This amendment is consequential on Amendment 1 (which provides for the relief from Stamp Duty Land Tax provided for by the Bill to apply only until 31 March 2025).

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**The Chancellor of the Exchequer**

**Gov 12**

- ★ Clause 1, page 2, line 19, leave out subsection (6) and insert—

“(6) In a case where—

- (a) as a result of section 44(4) of the Finance Act 2003 the effective date of a land transaction falls in the temporary relief period, and
- (b) the contract concerned is completed by a conveyance after that period ends,

section 44(8) of that Act is not to apply in relation to that conveyance if the sole reason that (but for this paragraph) it would have applied is that the

modifications made by subsections (2) to (5) have no effect in relation to that conveyance.

- (7) Section 44(10) of the Finance Act 2003 applies for the purposes of subsection (6).”

**Member's explanatory statement**

This amendment inserts transitional provision in connection with Amendments 1 to 9. It provides that transactions that straddle the end of the temporary period of reduced Stamp Duty Land Tax will get the benefit of the reduction.

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**The Chancellor of the Exchequer**

**Gov 13**

- ★ Clause 2, page 2, line 22, leave out “(Reduction)” and insert “(Temporary Relief)”

**Member's explanatory statement**

This amendment amends the short title of the Bill in consequence of Amendments 1 to 12 (which provide for the relief from Stamp Duty Land Tax provided for by the Bill to only apply for a temporary period).

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**The Chancellor of the Exchequer**

**Gov 14**

- ★ Title, after “Reduce” insert “, for a temporary period,”

**Member's explanatory statement**

This amendment amends the long title of the Bill in consequence of Amendments 1 to 12 (which provide for the relief from Stamp Duty Land Tax provided for by the Bill to only apply for a temporary period).