



**HM Revenue
& Customs**

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BAI Stamp Taxes**

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Date 7 May 2020
Our ref [Redacted]
Your ref PT

Dear Sir

Acquisition by house-building company from individual acquiring new dwelling – section 58A and Schedule 6A Finance Act 2003

Thank you for your letter of 8 October 2019 and I apologise for the lengthy delay in replying, but I wanted to ensure the advice was correct and complied with the legislation itself as well as the policy aims.

Having reviewed the policy behind the legislation and the obvious differences between paras 1 and 2 of Schedule 6A, I am now able to confirm that relief would be available where the members of the LLP, or the partners in a partnership, are all house building companies (within paragraph 1(4)) as a result of the 'look through' provisions contained in para 2 Schedule 15 FA 03.

However, I cannot give the confirmation you seek in respect of relief being available to an LLP by virtue of its status as a body corporate. This is as also a result of para 2, as para 2(2) states that the legal status of a partnership is to be disregarded for SDLT purposes, so its body corporate status cannot be taken into consideration.

Should you require anything further please let me know.

Yours faithfully

Information is available in large print, audio tape and Braille formats.
Type Talk service prefix number – 18001

Director: [Redacted]

