



HM Treasury

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3 September 2018

Dear Mr Harrison

Ref: FOI2018/13665

## Freedom of Information Act 2000: Stamp Duty Land Tax

Thank you for your enquiry of 4 August 2018, which we have considered under the terms of the Freedom of Information Act 2000 (the FOI Act).

You asked for the following information:

"1. Please release any final explanatory notes to the Finance Act 2018.

...

*So I am seeking clarification. Is paragraph 3(6)(ba) referring to a spouse/civil partner of the purchaser at the time of the disposal (the sold dwelling) (potentially a former spouse/civil partner), or a current spouse/civil partner of the purchaser at the time of the purchased dwelling (or both)?*

*Does sub-paragraph (6A) disapply sub-paragraph (6)(ba) where the spouse/civil partner of the purchaser at the time of the disposal retained a major interest in the sold dwelling, but is no longer a spouse/civil partner of the purchaser at the time of the purchased dwelling if:*

- (a) they were living together at the time of the sold dwelling but are not at the time of the purchased dwelling; or*
- (b) they were not living together at the time of the sold dwelling or the purchased dwelling; or*
- (c) they were not living together at the time of the sold dwelling but are at the time of the purchased dwelling (even though they are no longer married)?"*

I can confirm that HM Treasury does not hold final versions of explanatory notes to the Finance Act 2018. The finalised notes will be published in due course. As you suggest in your request, Explanatory Notes for the Finance (No. 2) Bill are publicly available online and accessible here:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/664009/explanatory\\_notes.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/664009/explanatory_notes.pdf)

You also asked for clarification of schedule 11 of the Finance Act 2018 in relation to the higher rates of Stamp Duty Land Tax. This part of your enquiry does not fall within the scope of the FOI Act. The FOI Act provides a right to recorded information. In order to exercise this entitlement a request must describe the specific recorded information sought. We believe that the terms of your enquiry do not constitute a valid request for

recorded information within the meaning of section 8(1)(c) of the FOI Act, as it is not a request for specific content. We are therefore responding outside the Act. To be helpful, I can confirm that the reference to "the transaction concerned" in subparagraph 3(6)(ba) is a reference to the disposal of a previous main UK residence. This dwelling is also referred to as the `sold dwelling`. The spouse or civil partner of the purchaser is that person's spouse or civil partner at the time of the disposal of the `sold dwelling`.

If you have any queries about this letter, please contact us. Please quote the reference number above in any future communications.

*Yours sincerely*

Information Rights Unit

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Email: [foirequests@hmtreasury.gov.uk](mailto:foirequests@hmtreasury.gov.uk)

It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

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The Information Commissioner can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF (or via their website at: <https://ico.org.uk>).