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Finance Act, 2008

Section 93 - Zero-carbon homes

1) Sections 58B and 58C of FA 2003 (relief from SDLT on first acquisition of zerocarbon homes) are amended as follows. (2) In section 58B, for subsection (2) substitute- "(2) For the purposes of this section- (a) a building, or a part of a building, is a dwelling if it is constructed for use as a single dwelling, and (b) "first acquisition", in relation to a dwelling, means its acquisition when it has not previously been occupied." (3) Section 58C is amended as follows. (4) In subsection (1), for "building" substitute "dwelling". (5) In subsection (2), after paragraph (c) insert- "(d) provide for the charging of fees of a reasonable amount in respect of services provided as part of a scheme or process of certification." (6) In subsection (3)- (a) for "a building" substitute "a dwelling", and (b) for "building itself" substitute "building which, or part of which, constitutes the dwelling". (7) The amendments made by subsections (2), (4) and (6) are treated as always having had effect; and provision included in regulations by virtue of those amendments may be made so as to have effect in relation to acquisitions on or after 1 October 2007.