
Status: Point in time view as at 21/01/2021.

Changes to legislation: Finance Act 2003, Paragraph 4 is up to date with all changes known to be in force on or before 02 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 15

STAMP DUTY LAND TAX: PARTNERSHIPS

PART 1

GENERAL PROVISIONS

Partnership not to be regarded as unit trust scheme etc

- 4 A partnership is not to be regarded for the purposes of this Part of this Act as a unit trust scheme or an open ended investment company.

Status:

Point in time view as at 21/01/2021.

Changes to legislation:

Finance Act 2003, Paragraph 4 is up to date with all changes known to be in force on or before 02 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.