

Status: Point in time view as at 01/04/2010.

Changes to legislation: Finance Act 2008, Cross Heading: Consequential provision is up to date with all changes known to be in force on or before 30 June 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 31

STAMP DUTY LAND TAX: SPECIAL PROVISIONS FOR PROPERTY-INVESTMENT PARTNERSHIPS

PART 1

TRANSFER OF INTEREST IN PARTNERSHIP: “RELEVANT PARTNERSHIP PROPERTY”

Consequential provision

- 2 In paragraph 15(1) of that Schedule (exclusion of market rent leases), after “14(5)” insert “ or (5A) ”.
- 3 In paragraph 16(2) of that Schedule (application of provisions about exchanges etc), after “14(5)” insert “ or (5A) (as appropriate) ”.
- 4 In paragraph 26(9) of that Schedule (application of disadvantaged areas relief), in the definition of “the relevant partnership property” in the sub-paragraph (1A) inserted by that sub-paragraph, after “14(5)” insert “ or (5A) (as appropriate) ”.

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