

**Changes to legislation:** There are currently no known outstanding effects for the Stamp Duty Land Tax Act 2015, Paragraph 16. (See end of Document for details)

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## SCHEDULE

### CONSEQUENTIAL AMENDMENTS

#### *Further consequential amendments*

- 16 In paragraph 30(2) of Schedule 15 (partnerships) in paragraph (a) for “rate of tax chargeable under that section is 1% or higher” substitute “ amount of tax chargeable under that section is not zero ”.

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