

**Changes to legislation:** Finance Act 2008, Paragraph 4 is up to date with all changes known to be in force on or before 29 April 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) View outstanding changes

# 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*

**F14** .....

#### **Textual Amendments**

**F1** Sch. 31 para. 4 omitted (with effect in accordance with Sch. 39 para. 10(4) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 39 para. 8(2)(e)(iii)** (with Sch. 39 paras. 11-13)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)