

*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 12 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 2

#### ELECTIONS IN RESPECT OF INTEREST TRANSFERRED TO PARTNERSHIP

##### *Consequential provision*

- 8 In paragraph 17A(1) of that Schedule (withdrawal of money etc from partnership after transfer of chargeable interest), after paragraph (c) insert—
  - “(d) at the time of the qualifying event, an election has not been made in respect of the land transfer under paragraph 12A.”

F19 .....

#### Textual Amendments

- F1 Sch. 31 para. 9 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)

**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 12 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.

[View outstanding changes](#)

**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\(2\)](#)