

SCHEDULES

SCHEDULE 35

STAMP DUTY LAND TAX: HIGHER RATE FOR CERTAIN TRANSACTIONS

Minor and consequential amendments

- 9 (1) Schedule 15 (partnerships) is amended as follows.
- (2) In paragraphs 11(2C) and 19(2C), in the substituted sub-paragraph (4)—
- (a) after “section 55” insert “or 74(1A)”, and
 - (b) after “Schedule” (in the second place it occurs) insert “4A or”.
- (3) In paragraph 30(2)—
- (a) for “either or both” substitute “one or more”, and
 - (b) after paragraph (a) insert—
 - “(aa) paragraph 3 of Schedule 4A applies to the transaction;”.