



Finance Act 2008

2008 CHAPTER 9

PART 5

STAMP TAXES

Stamp duty land tax

97 Transfers of interests in property-investment partnerships

- (1) Schedule 31 contains provision relating to stamp duty land tax chargeable on transfers to, and of interests in, property-investment partnerships.
- (2) Part 1 of that Schedule (transfer of interest in partnership: “relevant partnership property”), and this section so far as relating to that Part—
 - (a) have effect in respect of transfers occurring on or after 19 July 2007 (subject to subsection (3)), and
 - (b) are treated as having come into force on that day.
- (3) Subsections (14) and (17) of section 72 of FA 2007 (partnerships) apply in relation to the amendments made by Part 1 of that Schedule as they apply in relation to the amendments made by subsections (6) and (10) of that section.

Changes to legislation:

Finance Act 2008, Section 97 is up to date with all changes known to be in force on or before 14 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\(2\)](#)