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**Changes to legislation:** There are currently no known outstanding effects for the Stamp Duty Land Tax Act 2015, Paragraph 6. (See end of Document for details)

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## SCHEDULE

### CONSEQUENTIAL AMENDMENTS

#### *Reliefs*

- 6 In section 81A(1) (requirement to make return in consequence of later linked transactions where tax or additional tax is payable etc)—
- (a) in the opening words, after “before” insert “ (calculated in either case according to the effective date of the earlier transaction) ”, and
  - (b) omit paragraph (c), but not the “and” at the end.

**Changes to legislation:**

There are currently no known outstanding effects for the Stamp Duty Land Tax Act 2015, Paragraph 6.