
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Cross Heading:
Prevention of double charge where money etc withdrawn from partnership. (See end of Document for details)

SCHEDULES

SCHEDULE 24

STAMP DUTY LAND TAX: AMENDMENTS OF SCHEDULE 15 TO FA 2003

Prevention of double charge where money etc withdrawn from partnership

- 10 In paragraph 17A (withdrawal of money etc from partnership after transfer of chargeable interest), after sub-paragraph (7) insert—
- “(8) Where—
- (a) a qualifying event gives rise to a charge under this paragraph, and
 - (b) the same event gives rise to a charge under paragraph 14 (transfer for consideration of interest in property-investment partnership),
- the amount of the charge under this paragraph is reduced (but not below nil) by the amount of the charge under that paragraph.”

Changes to legislation:

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Prevention of double charge where money etc withdrawn from partnership.