

SCHEDULES

SCHEDULE 23

REPEALS

PART X

INHERITANCE TAX

<i>Chapter</i>	<i>Short Title</i>	<i>Extent of Repeal</i>
1984 c. 51.	The Capital Transfer Tax Act 1984.	<p>In section 7(1)(a), the word "appropriate".</p> <p>Sections 148 and 149.</p> <p>In section 167(2), the words from "and shall not" to the end.</p> <p>Section 204(4).</p> <p>In section 236(3), the words "149".</p> <p>In Schedule 2, in paragraphs 2 and 4, the words "the first of, in paragraph 3 the words "the second of, and paragraph 7.</p>

1. The repeals of sections 148 and 149 of the Capital Transfer Tax Act 1984 and in sections 167 and 236 of, and Schedule 2 to, that Act have effect where the donee's transfer was made on or after 18th March 1986.
2. The remaining repeals have effect with respect to transfers of value made, and other events occurring, on or after 18th March 1986.