
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1975, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 11

AMENDMENT OF ESTATE DUTY ENACTMENTS

Modifications etc. (not altering text)

- C1** The text of ss. 50, 52(3), 54(1), 57(1)(a)(b), (2)(in part), 58, Sch. 4 para. 38(2), Sch. 8 Pt. II (ss. 12–16), Sch. 11, Sch. 13 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

PART II—NORTHERN IRELAND

- 4 In Part I of Schedule 1 to the ^{M1} (determination of amount of estate duty payable on estate) for paragraph (b) there shall be substituted the following paragraph:

“(b) in any other case shall be the same amount as the amount of capital transfer tax which would, under section 37 of the Finance Act 1975, be charged on that aggregate principal value if it were the value transferred by a chargeable transfer made on death and the transferor had made no previous chargeable transfer”.

Marginal Citations

- M1** 1969 c. 18 (N.I.). Finance Act (Northern Ireland) 1969

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