

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1975, Paragraph 5. (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 II (ss. 12–16), Sch. 11, Sch. 13 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.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

- 5 (1) In Article 5(1)(c) of the ^{M1}Finance (Northern Ireland) Order 1972 (which gives relief for a surviving spouse up to a limit of £15,000) the words “up to a limit of £15,000” shall be omitted.
- (2) In Schedule 2 to that Order (provisions supplementary to Article 5)—
- (a) in paragraph 15—
- (i) in sub-paragraph (a) after the words “sub-paragraph (a)” there shall be inserted the words “ or (c) ” ; and
- (ii) in sub-paragraph (b) the words “or (c)” shall be omitted ;
- (b) in paragraph 17—
- (i) in sub-paragraph (a) after the words “sub-paragraph (a)” there shall be inserted the words “ or (c) ” ; and
- (ii) in sub-paragraph (b) the words “or (c)” (in each place where those words appear) shall be omitted ;
- (c) in paragraph 19, in sub-paragraph (a) the words “or (c)” shall be omitted ; and
- (d) in paragraph 20, the words “or (c)” shall be omitted.
- (3) Where one party to a marriage dies after 12th November 1974 and subsequently (but before the passing of this Act) the other party dies, section 2(1) of the ^{M2}(N.I.) Finance Act (Northern Ireland) 1954 shall have effect in relation to the death of that other party with the omission of the words inserted by paragraph 26 of Schedule 2 to the ^{M3}Finance (Northern Ireland) Order 1972.
- (4) The preceding provisions of this paragraph do not apply where, immediately before the death, the deceased but not his spouse was domiciled in the United Kingdom.

Marginal Citations

- M1** S.I. 1972 No. 1100.
M2 1954 c. 23
M3 S.I. 1972. No. 1100.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1975, Paragraph 5.