

*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 II (ss. 12–16), Sch. 11, Sch. 13 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.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 <sup>M1</sup>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 <sup>M2</sup>(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 <sup>M3</sup>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.

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