

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1975, SCHEDULE 12. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 12

Section 52.

#### CONSEQUENTIAL AMENDMENTS

##### Modifications etc. (not altering text)

- C1** [Sch. 12](#) applied (S.) by Consumer Arbitration Agreements Act 1988 (c. 21 SIF 5) s. 8(1)
- C2** The text of [Sch. 12](#) paras. 3–15, 18, 20, 21 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991. Parts of this provision have been repealed by [S.I. 1979/924 \(N.I. 8\)](#)

##### *General*

1 ..... **F1**

##### Textual Amendments

- F1** Repealed by [Capital Transfer Tax Act 1984 \(c. 51, SIF 65\)](#) s. 277, Sch.9 with effect from 1 January 1985. See now [Capital Transfer Tax Act 1984 \(c. 51, SIF 65\)](#) s. 25(1), Sch.3, Sch.6 para.1

- 2 The amendments made by the following paragraphs—
- (a) so far as they relate to estate duty, have effect in relation to deaths occurring after the passing of this Act, and
  - (b) so far as they relate to capital transfer tax, have effect in relation to transfers of values whenever made.

##### *The Local Registration of Title (Ireland) Act 1891*

- 3 (1) In the <sup>M1</sup>[Local Registration of Title \(Ireland\) Act 1891](#), the following subsection shall be added at the end of section 45—

“(5) The registering authority may, upon the application of the Board of Inland Revenue and without the concurrence of the registered owner, register an Inland Revenue charge (within the meaning of Part III of the Finance Act 1975) as a burden under this section affecting the land or any interest therein subject to that charge.”.

(2) ..... **F2**

##### Textual Amendments

- F2** [Sch. 12 para. 3\(2\)](#) repealed by Finance Act 1975 (c. 7 SIF 63:1), s. 52 [Sch. 12 para. 3\(2\)](#)

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**Modifications etc. (not altering text)**

**C3** The text of Sch. 12 paras. 3–15, 18, 20, 21 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991. Parts of this provision have been repealed by [S.I. 1979/924 \(N.I. 8\)](#)

**Marginal Citations**

**M1** [1891 c. 66.](#)

*The Colonial Probates Act 1892*

4 In section 2(1) of the <sup>M2</sup>Colonial Probates Act 1892 after the words “deceased person” there shall be inserted the words “ then (subject to section 156A of the <sup>M3</sup>Supreme Court of Judicature (Consolidation) Act 1925, section 42 of the <sup>M4</sup>Probate and Legacy Duties Act 1808 and section 99A of the <sup>M5</sup>Probates and Letters of Administration Act (Ireland) 1857) ”.

**Marginal Citations**

**M2** [1892 c. 6.](#)  
**M3** [1808 c. 149.](#)  
**M4** [1808 c. 149.](#)  
**M5** [1857 c. 79.](#)

*The Land Registration Act 1925*

<sup>F35</sup> .....

**Textual Amendments**

**F3** [Sch. 12 para. 5](#) repealed (13.10.2003) by [Land Registration Act 2002 \(c. 9\)](#), s. 136(2), [Sch. 13](#) (with s. 129, [Sch. 12 para. 1](#)); [S.I. 2003/1725](#), art. 2(1)

*The Inheritance (Family Provision) Act 1938*

6 ..... <sup>F4</sup>

**Textual Amendments**

**F4** [Sch. 12 para. 6](#) repealed by [Inheritance \(Provision for Family and Dependents\) 1975 \(c. 63 SIF 116:1\)](#), s. 26(2)(3), [Sch.](#)

*The Finance Act 1946*

7 ..... <sup>F5</sup>

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**Textual Amendments**

**F5** Sch. 12 para. 7 repealed by National Heritage Act 1980 (c. 17 SIF 3), s. 18(5), Sch. 2

*The<sup>M6</sup> Crown Proceedings Act 1947*

**Marginal Citations**

**M6** 1947 c. 44.

- 8 In section 14(1) of the Crown Proceedings Act 1947—
- (a) in paragraph (a), for the words “death duties” there shall be substituted the words “capital transfer tax ” ; and
- (b) ..... **F6**

**Textual Amendments**

**F6** Sch. 12 paras. 8(b), 18(3) repealed by Capital Transfer Tax Act 1984 (c. 51 SIF 65), ss. 274, 277, Schs. 7,9

- 9 In section 14 of the Crown Proceedings Act 1947, as applied to the Crown in right of Her Majesty’s Government in the United Kingdom by the <sup>M7</sup>Northern Ireland (Crown Proceedings) Order 1949, in paragraph (c) and (d) after the words “value added tax” there shall be inserted the words “ and capital transfer tax ”.

**Marginal Citations**

**M7** S.I. 1949 No. 1836.

*<sup>M8</sup>Small Estates (Representation) Act 1961*

**Marginal Citations**

**M8** 1961 c. 37.

- 10 (1) In relation to Scotland section 1 of the Small Estates (Representation) Act 1961 shall be amended as provided by the following sub-paragraphs.
- (2) For subsection (2) there shall be substituted the following subsection—
- “(2) Gross estate in this Act and in the enactments specified in the First Schedule to this Act means the aggregate of the property heritable and moveable included in the deceased’s estate, and for the purposes of this Act and those enactments the value of the net estate shall be taken to be the value of the gross estate less reasonable funeral expenses and the aggregate of all liabilities enforceable against the deceased which were incurred for his benefit, and in respect of which he had no right of recourse.”
- (3) Subsection (3) shall be omitted.

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*The <sup>M9</sup>Licensing Act 1964*

**Marginal Citations**

**M9** 1964 c. 26.

11 ..... **F7**

**Textual Amendments**

**F7** Sch. 12 para. 11 repealed by Licensing (Alcohol Education and Research) Act 1981 (c. 28 SIF 68A:1), s. 11, Sch. 2 pt. I

*The <sup>M10</sup>Finance Act 1965*

**Marginal Citations**

**M10** 1965 c. 25

12, 13. .... **F8**

**Textual Amendments**

**F8** Sch. 12 paras. 12, 13 repealed by Capital Gains Tax Act 1979 (c. 14, SIF 63:2), ss. 157(1), 158, **Sch. 6 para. 10(2)(b)**, Sch. 8

14, 15. .... **F9**

**Textual Amendments**

**F9** Sch. 12 paras. 14, 15 repealed by Finance Act 1976 (c. 40 SIF 63:1) s. 132(5), Sch. 15 Pt. III

*The Income and Corporation Taxes Act 1970*

16 ..... **F10**

**Textual Amendments**

**F10** Sch. 12 paras. 16, 19 repealed by Income and Corporation Taxes Act 1988 (c. 1 SIF 63:1), s. 844, Sch. 31

*The Finance Act 1971*

17 ..... **F11**

**Textual Amendments**

**F11** Sch. 12 para. 17 repealed by Capital Gains Tax Act 1979 (c. 14, SIF 63:2), s. 158, **Sch. 8**

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*The Land Charges Act 1972*

- 18 (1) The <sup>M11</sup>Land Charges Act 1972 shall be amended as follows.
- (2) In section 2(4)(ii), for the words “the Finance Act 1894 or” there shall be substituted the words “ Part III of the Finance Act 1975 or under ”, and for the words “death duties” there shall be substituted the words “ capital transfer tax ”.
- (3) ..... <sup>F12</sup>
- (4) In section 3(6), for the word “duties” there shall be substituted the word “ tax ”.
- (5) In section 4(6), after the words “money’s worth” there shall be inserted the words “ (or, in the case of an Inland Revenue charge, a purchaser within the meaning of Part III of the Finance Act 1975) ”.
- (6) In section 17(1), for the words “will” and “death duties” there shall be substituted the words “ and will ”.

**Textual Amendments**

**F12** Sch. 12 paras. 8(b), 18(3) repealed by Capital Transfer Tax Act 1984 (c. 51 SIF 65), ss. 274, 277, Schs. 7,9

**Modifications etc. (not altering text)**

**C4** The text of Sch. 12 paras. 3–15, 18, 20, 21 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991. Parts of this provision have been repealed by [S.I. 1979/924 \(N.I. 8\)](#)

**Marginal Citations**

**M11** 1972 c. 61

*The Finance Act 1974*

- 19 ..... <sup>F13</sup>

**Textual Amendments**

**F13** Sch. 12 paras. 16, 19 repealed by Income and Corporation Taxes Act 1988 (c. 1 SIF 63:1), s. 844, Sch. 31

<sup>M12</sup>*The Inheritance (Family Provision) Act (Northern Ireland) 1960*

**Marginal Citations**

**M12** 1960 c. 15 (N.I.).

- 20 (1) In section 5(1) of the Inheritance (Family Provision) Act (Northern Ireland) 1960, for the words “estate duty” there shall be substituted the words “ capital transfer tax ”.
- (2) In section 9(1) of that Act, in the definition of “net estate”, for the words “estate duty” there shall be substituted the words “ capital transfer tax ”.

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*The Land Registration Act (Northern Ireland) 1970*

21 .....

**Changes to legislation:**

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