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*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

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## SCHEDULES :

### SCHEDULE 4

#### ADMINISTRATION AND COLLECTION OF CAPITAL TRANSFER TAX

##### *Inspection for the purposes of valuation*

- 11 (1) If the Board authorise any person to inspect any property for the purpose of ascertaining its value for the purposes of this Part of this Act the person having the custody or possession of that property shall permit him to inspect it at such reasonable times as the Board may consider necessary.
- (2) If any person wilfully delays or obstructs a person acting in pursuance of this paragraph he shall be liable on summary conviction to a fine not exceeding £20.