
Status: This is the original version (as it was originally enacted).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

SCHEDULES :

SCHEDULE 4

ADMINISTRATION AND COLLECTION OF CAPITAL TRANSFER TAX

Form, verification and delivery of accounts

- 39 (1) All accounts and other documents required for the purposes of this Part of this Act shall be in such form and shall contain such particulars as may be prescribed by the Board.
- (2) All accounts to be delivered to the Board under this Part of this Act shall be supported by such books, papers and other documents, and verified (whether on oath or otherwise) in such manner, as the Board may require.
- (3) For the purposes of this Part of this Act, an account delivered to a probate registry pursuant to arrangements made between the President of the Family Division or the Lord Chief Justice of Northern Ireland and the Board shall be treated as an account delivered to the Board.