

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

SCHEDULES

SCHEDULE 1 **U.K.**

. . . F1

Textual Amendments

F1 Schs. 1, 2 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#) s. 844, Sch. 31

SCHEDULE 2 **U.K.**

. . . F2

Textual Amendments

F2 Schs. 1, 2 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#) s. 844, Sch. 31

SCHEDULE 3 **U.K.**

. . . F3

Textual Amendments

F3 Sch. 3 repealed with savings by [Finance Act 1981 \(c. 35, SIF 63:2\)](#), s. 139, **Sch. 19 Pt. VII**

SCHEDULE 4 **U.K.**

Section 19.

ADMINISTRATION AND COLLECTION OF CAPITAL TRANSFER TAX

1—37 . . . F4

Textual Amendments

F4 Sch. 4, except para. 38, repealed by [Capital Transfer Tax Act 1984 \(c. 51\)](#), s. 277, **Sch. 9**

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

Refusal of probate or administration where tax unpaid

- 38 (1) ^{F5}
- (2) In section 42 of the ^{M1}Probate and Legacy Duties Act 1808 after the words “as aforesaid”, where they first occur, there shall be inserted the words “ nor unless that inventory shows by means of such receipt or certification as may be prescribed by the Commissioners of Inland Revenue either that the capital transfer tax payable on the delivery of the inventory has been paid or that no capital transfer tax is so payable ” ; and at the end there shall be inserted the following words—
“ Provided that arrangements may be made between the Court of Session and the said Commissioners providing for the purposes of this section in such cases as may be specified that the said inventory shall be effective without such receipt or certification as aforesaid, or that some other document may be substituted for the inventory ”.
- (3) ^{F6}
- (4) [^{F7}The sections inserted by sub-paragraphs (1) . . . ^{F8} and] the amendments made by sub-paragraph (2) above have effect in relation to grants and confirmations in respect of the estates of persons dying after the passing of this Act.

Textual Amendments

- F5** Sch. 4 para. 38(1) repealed by [Supreme Court Act 1981 \(c. 54, SIF\)](#), **Sch. 7**
- F6** Sch. 4 para. 38(3) repealed by [S.I. 1979/1575 \(N.I. 14\)](#), **Sch. 3**
- F7** Words repealed by virtue of [Supreme Court Act 1981 \(c. 54, SIF 37\)](#), **Sch. 7**
- F8** Words repealed by [S.I. 1979/1575 \(N.I. 14\)](#), **Sch. 3**

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.

Marginal Citations

- M1** [1808 c. 149](#).

39—44 ^{F9}

Textual Amendments

- F9** Sch. 4, except para. 38, repealed by [Capital Transfer Tax Act 1984 \(c. 51\)](#), s. 277, **Sch. 9**

SCHEDULES 5—7 **U.K.**

. . . ^{F10}

Textual Amendments

- F10** [Schs. 5–7](#) repealed by [Capital Transfer Tax Act 1984 \(c. 51, SIF 65\)](#), ss. 274, 277, schs. 7, 9

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

SCHEDULE 8 **U.K.**

Section 49(2).

RELIEF FOR AGRICULTURAL PROPERTY

Modifications etc. (not altering text)

C2 Sch. 8 applied by Capital Gains Tax Act 1979 (c. 14 SIF 63:2), s. 126, Sch. 4 paras. 1(1)(a), 3(1)(a)

PART I **U.K.**

1–11 **F11**

Textual Amendments

F11 Sch. 8 Pt. I repealed by Finance Act 1981 (c. 35, SIF 63:1), Sch. 19 Pt. IX in relation to transfers of value, distribution payments and capital distributions made on or after 10.3.1981

PART II **U.K.**

ESTATE DUTY

Modifications etc. (not altering text)

C3 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.

Nature of relief

- 12 Where the estate chargeable with estate duty on the death of a person dying after 12th November 1974 comprises agricultural property, other than agricultural property included (under section 2(1)(b)(i) or 2(1)(c) of the ^{M2}Finance Act 1894) by reason of an interest which came to an end or a gift which was made before 13th November 1974, then, if the conditions stated in paragraph 3 above (as modified by paragraph 16 below) are satisfied and—
- (a) the principal value of the agricultural property would be reduced if computed in accordance with paragraph 13 below ; and
 - (b) the person accountable for estate duty in respect of the agricultural property makes a claim in that behalf to the Board within six months of the passing of this Act or such longer time as the Board may allow ;
the principal value of that property shall be so computed and estate duty charged accordingly, but subject to the limit imposed by paragraph 15 below.

Marginal Citations

M2 1894 c. 30

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

- 13 (1) Where the principal value of any agricultural property is to be computed in accordance with this paragraph it shall be computed, subject to sub-paragraph (2) below, as if the agricultural value of the property were equal to its multiplied rental value.
- (2) Where paragraph 3(5) above (as modified by paragraph 16 below) applies the principal value of the agricultural property shall be computed as if it were reduced by such proportion of the difference between it and the multiplied rental value of the property as is equal to the fraction mentioned in that paragraph.

Companies

- 14 Where an estate comprises shares in or debentures of a company the principal value of which falls to be estimated in accordance with section 55 of the ^{M3}Finance Act 1940 or section 15 of the ^{M4}Finance (No. 2) Act (Northern Ireland) 1946, and the conditions stated in sub-paragraphs (a), (c) and (d) of paragraph 4 above (as modified by paragraph 16 below) are satisfied with respect to the company, any agricultural property and the shares or debentures, paragraphs 12 and 13 above shall apply, with the necessary modifications, in relation to the principal value of the shares or debentures, and estate duty chargeable in respect thereof.

Marginal Citations

- M3** 1940 c. 29.
M4 1946 c. 17 (N.I.).

Limitation of relief

- 15 Relief under this Part of this Schedule shall be given only to the extent that either—
- (a) the agricultural value of the agricultural property does not exceed £250,000 or
 - (b) the area of the agricultural property does not exceed one thousand acres.

Supplementary

- 16 (1) For the purposes of relief under this Part of this Schedule—
- (a) paragraphs 3, 4 and 5(2) above shall apply as if for references to the transferor and the transfer there were substituted references to the deceased and his death ;
 - (b) paragraph 3(5) above shall apply with the further modification specified in sub-paragraph (2) below ;
 - (c) paragraph 5(2) above shall apply for the purposes of paragraph 15 above ; and
 - (d) paragraph 9(5) above shall apply as if for the reference to tax there were substituted a reference to estate duty.
- (2) For the purposes of relief under this Part of this Schedule paragraph 3(5) above shall apply as if it required the principal value of the agricultural property to be computed in accordance with paragraph 13(2) above.

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

SCHEDULES 9,10 **U.K.**

. . . F12

Textual Amendments

F12 Schs. 9, 10 repealed by Capital Transfer Tax Act 1984 (c. 51, SIF 65), ss. 274, 277, schs, 7, 9

SCHEDULE 11 **U.K.**

Section 49.

AMENDMENT OF ESTATE DUTY ENACTMENTS

Modifications etc. (not altering text)

C4 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 I—GREAT BRITAIN **U.K.**

1 In Part I of Schedule 17 to the ^{M5}Finance Act 1969 (determination of amount of estate duty on estate) for paragraph (b) there shall be substituted the following paragraph:

“(b) in any other case shall be the same amount as the amount of capital transfer tax which would, under section 37 of the Finance Act 1975, be charged on that aggregate principal value if it were the value transferred by a chargeable transfer made on death and the transferor had made no previous chargeable transfer”.

Marginal Citations

M5 1969 c. 32.

2 (1) In section 121(1)(c) of the ^{M6}Finance Act 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 26 to that Act (provisions supplementary to section 121)—

(a) in paragraph 15—

(i) in sub-paragraph (a) after the words “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 “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 ;

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

- (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 32(2) of the ^{M7}Finance Act 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 26 to the Finance Act 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

M6 1972 c. 41
M7 1954 c. 44.

- 3 Section 23 of the ^{M8}Finance Act 1925 and section 28 of the Finance Act 1954 (reduced rates on agricultural property and certain business assets) shall not have effect except in relation to property which, by reason of an interest which came to an end or a gift which was made before 13th November 1974, passes on death by virtue of section 2(1)(b)(i) or section 2(1)(c) of the ^{M9}Finance Act 1894.

Marginal Citations

M8 1925 c. 36.
M9 1894 c. 30.

PART II—NORTHERN IRELAND U.K.

- 4 In Part I of Schedule 1 to the ^{M10}(determination of amount of estate duty payable on estate) for paragraph (b) there shall be substituted the following paragraph:
- “(b) in any other case shall be the same amount as the amount of capital transfer tax which would, under section 37 of the Finance Act 1975, be charged on that aggregate principal value if it were the value transferred by a chargeable transfer made on death and the transferor had made no previous chargeable transfer”.

Marginal Citations

M10 1969 c. 18 (N.I.).Finance Act (Northern Ireland) 1969

- 5 (1) In Article 5(1)(c) of the ^{M11}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 ;

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

- (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 ^{M12}(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 ^{M13}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

- M11** [S.I. 1972 No. 1100.](#)
M12 [1954 c. 23](#)
M13 [S.I. 1972. No. 1100.](#)

- 6 Section 3 of the ^{M14}(N.I.)Finance (No. 2) Act (Northern Ireland) 1947 and section 3 of the Finance Act (Northern Ireland) 1954 (reduced rates on agricultural property and certain business assets) shall not have effect except in relation to property which, by reason of an interest which came to an end or a gift which was made before 13th November 1974, passes on death by virtue of section 2(1)(b)(i) or section 2(1)(c) of the ^{M15}Finance Act 1894.

Marginal Citations

- M14** [1947 c. 22](#)
M15 [1894 c. 30.](#)

CONSEQUENTIAL AMENDMENTS

Modifications etc. (not altering text)

- C5** [Sch. 12](#) applied (S.) by Consumer Arbitration Agreements Act 1988 (c. 21 SIF 5) s. 8(1)
- C6** 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 \(N.I. 8\)](#)

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

General

1 F13

Textual Amendments

F13 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 ^{M16}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) F14

Textual Amendments

F14 [Sch. 12 para. 3\(2\)](#) repealed by Finance Act 1975 (c. 7 SIF 63:1), s. 52 Sch. 12 para. 3(2)

Modifications etc. (not altering text)

C7 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

M16 [1891 c. 66.](#)

The Colonial Probates Act 1892

- 4 In section 2(1) of the ^{M17}Colonial Probates Act 1892 after the words “deceased person” there shall be inserted the words “ then (subject to section 156A of the ^{M18}Supreme Court of Judicature (Consolidation) Act 1925, section 42 of the ^{M19}Probate and Legacy Duties Act 1808 and section 99A of the ^{M20}Probates and Letters of Administration Act (Ireland) 1857) ”.

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

Marginal Citations

- M17 1892 c. 6.
- M18 1808 c. 149.
- M19 1808 c. 149.
- M20 1857 c. 79.

The Land Registration Act 1925

F155

Textual Amendments

- F15 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 F16

Textual Amendments

- F16 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 F17

Textual Amendments

- F17 Sch. 12 para. 7 repealed by National Heritage Act 1980 (c. 17 SIF 3), s. 18(5), Sch. 2

The ^{M21}Crown Proceedings Act 1947

Marginal Citations

- M21 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) F18

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

Textual Amendments

F18 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 ^{M22}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

M22 S.I. 1949 No. 1836.

^{M23}Small Estates (Representation) Act 1961

Marginal Citations

M23 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.

The ^{M24}Licensing Act 1964

Marginal Citations

M24 1964 c. 26.

- 11 **F19**

Textual Amendments

F19 Sch. 12 para. 11 repealed by Licensing (Alcohol Education and Research) Act 1981 (c. 28 SIF 68A:1), s. 11, Sch. 2 pt. 1

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

The ^{M25}Finance Act 1965

Marginal Citations

M25 1965 c. 25

12, 13. **F20**

Textual Amendments

F20 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. **F21**

Textual Amendments

F21 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 **F22**

Textual Amendments

F22 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 **F23**

Textual Amendments

F23 Sch. 12 para. 17 repealed by Capital Gains Tax Act 1979 (c. 14, SIF 63:2), s. 158, **Sch. 8**

The Land Charges Act 1972

- 18 (1) The ^{M26}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) **F24**
- (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) ”.

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

- (6) In section 17(1), for the words “will” and “death duties” there shall be substituted the words “ and will ”.

Textual Amendments

F24 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)

C8 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

M26 1972 c. 61

The Finance Act 1974

19 **F25**

Textual Amendments

F25 Sch. 12 paras. 16, 19 repealed by Income and Corporation Taxes Act 1988 (c. 1 SIF 63:1), s. 844, Sch. 31

^{M27}*The Inheritance (Family Provision) Act (Northern Ireland) 1960*

Marginal Citations

M27 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 ”.

Modifications etc. (not altering text)

C9 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 \(N.I. 8\)](#)

The Land Registration Act (Northern Ireland) 1970

.....

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

SCHEDULE 13 **U.K.**

Section 59.

REPEALS

Modifications etc. (not altering text)

C11 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 I U.K.

DEATH DUTIES

Chapter	Short title	Extent of repeal
Enactment of the Parliament of Great Britain		
36 Geo. 3. c. 52.	The Legacy Duty Act 1796.	The Whole Act so far as unrepealed.
Enactments of the Parliament of the United Kingdom		
41 Geo. 3. c. 86.	The Probate Duty Act 1801.	The whole Act so far as unrepealed.
48 Geo. 3. c. 149.	The Probate and Legacy Duties Act 1808.	Sections 35 to 37. In section 38, the words “personal or moveable”, in both places where those words occur, the words “duly stamped as required by this Act” and the words from “and in any case any person or persons hereby required” to the end.
54 Geo. 3. c. 92.	The Probate and Legacy Duties (Ireland) Act 1814.	Section 22. Section 38. The Schedule.
55 Geo. 3. c. 184.	The Stamp Act 1815.	Section 2. In section 37, the word “personal” and the words from “and also a further sum” to the end. Section 38. Sections 42 to 51.

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

		Part III of the Schedule.
56 Geo. 3. c. 56.	The Probate Duty (Ireland) Act 1816.	In section 115, the words from the beginning to “in Ireland; and”.
		Sections 121 to 129.
		The Schedule.
5 & 6 Vict. c. 79.	The Railway Passenger Duty Act 1842.	The whole Act so far as unrepealed.
5 & 6 Vict. c. 82.	The Stamp Duties (Ireland) Act 1842.	The whole Act except sections 35 and 40.
		In section 35, the words from “and also a further sum” to the end.
16 & 17 Vict. c. 51.	The Succession Duty Act 1853.	The whole Act so far as unrepealed.
16 & 17 Vict. c. 59.	The Stamp Act 1853.	Section 8.
20 & 21 Vict. c. 79.	The Probates and Letters of Administration Act (Ireland) 1857.	Section 99.
		In section 100, the words from “and the original affidavit” to “such original affidavit”.
21 & 22 Vict. c. 56.	The Confirmation of Executors (Scotland) Act 1858.	In section 9, the words from “and such inventory” to the end.
		Sections 15 and 16.
		In section 17, the words from the beginning to “any such statement, and”.
22 & 23 Vict. c. 36.	The Probate Duty Act 1859.	The whole Act so far as unrepealed.
23 & 24 Vict. c. 15.	The Probate Duty Act 1860.	The whole Act so far as unrepealed.
23 & 24 Vict. c. 80.	The Heritable Securities (Scotland) Act 1860.	The whole Act so far as unrepealed.
24 & 25 Vict. c. 92.	The Probate Duty Act 1861.	The whole Act so far as unrepealed.
25 & 26 Vict. c. 22.	The Revenue Act 1862.	The whole Act so far as unrepealed.
27 & 28 Vict. c. 56.	The Revenue (No. 2) Act 1864.	The whole Act so far as unrepealed.

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

31 & 32 Vict. c. 124.	The Inland Revenue Act 1868.	Section 7.
38 & 39 Vict. c. 41.	The Intestates Widows and Children (Scotland) Act 1875.	In section 3, the words from “Provided always” to “before being recorded”. Section 8.
39 & 40 Vict. c. 24.	The Small Testate Estates (Scotland) Act 1876.	Section 8.
43 Vict. c. 14.	The Customs and Inland Revenue Act 1880.	The whole Act so far as unrepealed.
44 & 45 Vict. c. 12.	The Customs and Inland Revenue Act 1881.	Part III except section 34.
52 & 53 Vict. c. 7.	The Customs and Inland Revenue Act 1889.	The whole Act.
53 & 54 Vict. c. 37.	The Foreign Jurisdiction Act 1890.	In Schedule 1, the entry relating to section 20 of the Finance Act 1894.
55 & 56 Vict. c. 6.	The Colonial Probates Act 1892.	In section 2(2), paragraph (a). In section 2(5), the words from “Such rules shall” to the end. In section 6, the definition of “probate duty”.
56 & 57 Vict. c. 5.	The Regimental Debts Act 1893.	In section 3, the words “probate duty, or of” and the word “other”.
57 & 58 Vict. c. 30.	The Finance Act 1894.	The whole Act so far as unrepealed.
59 & 60 Vict. c. 28.	The Finance Act 1896.	Part IV so far as unrepealed. In section 39, the words from “Part Four” to “1894”.
61 & 62 Vict. c. 10.	The Finance Act 1898.	Sections 13 and 14.
63 & 64 Vict. c. 7.	The Finance Act 1900.	Part III so far as unrepealed.
7 Edw. 7. c. 13.	The Finance Act 1907.	Part III so far as unrepealed. In section 30(2), the words from “Part III” to “1894”.
10 Edw. 7. & 1 Geo. 5. c. 8.	The Finance (1909-10) Act 1910.	Part III so far as unrepealed. Section 96(3).
1 & 2 Geo. 5. c. 48.	The Finance Act 1911.	Section 18.

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

2 & 3 Geo. 5. c. 8.	The Finance Act 1912.	The whole Act so far as unrepealed.
3 & 4 Geo. 5. c. 16.	The Foreign Jurisdiction Act 1913.	In the Schedule, the entry relating to section 20 of the Finance Act 1894.
4 & 5 Geo. 5. c. 10.	The Finance Act 1914.	The whole Act, so far as unrepealed.
4 & 5 Geo. 5. c. 76.	The Death Duties (Killed in War) Act 1914.	The whole Act.
7 & 8 Geo. 5. c. 31.	The Finance Act 1917.	Section 29. In section 38(1), the words from “Part IV” to “1894”. Schedule 3.
10 & 11 Geo. 5. c. 67.	The Government of Ireland Act 1920.	Section 28.
11 & 12 Geo. 5. c. 32.	The Finance Act 1921.	Part IV so far as unrepealed. Section 63. In section 65(1), the words from “Part IV” to the end.
12 & 13 Geo. 5. c. 17.	The Finance Act 1922.	Section 45.
14 & 15 Geo. 5. c. 21.	The Finance Act 1924.	Section 38.
15 & 16 Geo. 5. c. 20.	The Law of Property Act 1925.	Sections 16 to 18.
15 & 16 Geo. 5. c. 21.	The Land Registration Act 1925.	Section 3(iii). In section 59(5), the words “or an Inland Revenue charge”.
15 & 16 Geo. 5. c. 23.	The Administration of Estates Act 1925.	Section 53(3).
15 & 16 Geo. 5. c. 36.	The Finance Act 1925.	Part III so far as unrepealed. Section 28(3). Schedule 4.
15 & 16 Geo. 5. c. 49.	The Supreme Court of Judicature (Consolidation) Act 1925.	In section 157, in paragraph (a) the words “the Inland Revenue affidavit and”, and paragraph (b). In section 175(1), the definition of “Inland Revenue affidavit”.
17 & 18 Geo. 5. c. 10.	The Finance Act 1927.	Section 51.

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

18 & 19 Geo. 5. c. 17.	The Finance Act 1928.	Section 30(2) and (3).
20 & 21 Geo. 5. c. 28.	The Finance Act 1930.	Part III so far as unrepealed. Section 53(3). Schedule 2.
21 & 22 Geo. 5. c. 28.	The Finance Act 1931.	Sections 40 and 41.
23 & 24 Geo. 5. c. 19.	The Finance Act 1933.	Section 43.
23 & 24 Geo. 5. c. 36.	The Administration of Justice (Miscellaneous Provisions) Act 1933.	Section 3.
26 Geo. 5 & 1 Edw. 8. c. 2.	The Government of India Act 1935.	Section 273(5).
26 Geo. 5 & 1 Edw. 8. c. 34.	The Finance Act 1936.	Part III so far as unrepealed.
1 Edw. 8. & 1 Geo. 6. c. 54.	The Finance Act 1937.	Section 31.
1 & 2 Geo. 6. c. 45.	The Inheritance (Family Provisions) Act 1938.	In section 5, the definition of “death duties”.
1 & 2 Geo. 6. c. 46.	The Finance Act 1938.	Section 47. Section 55(4).
2 & 3 Geo. 6. c. 41.	The Finance Act 1939.	Part IV so far as unrepealed. Section 38(4).
2 & 3 Geo. 6. c. 109.	The Finance (No. 2) Act 1939.	Section 23 so far as unrepealed. Section 24(4).
3 & 4 Geo. 6. c. 29.	The Finance Act 1940.	Part IV so far as unrepealed. Section 64. Section 65(5). Schedule 7.
3 & 4 Geo. 6. c. 48.	The Finance (No. 2) Act 1940.	Part IV. Section 42(5). Schedule 6.
4 & 5 Geo. 6. c. 30.	The Finance Act 1941.	Sections 45 and 46.
6 & 7 Geo. 6. c. 28.	The Finance Act 1943.	Section 26.
7 & 8 Geo. 6. c. 23.	The Finance Act 1944.	Part VI so far as unrepealed. In section 42, the words “and death duties”. Section 49(6). Schedule 3.

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

		Part II of Schedule 4.
		In part IV of Schedule 4, in paragraph 1(1) the words “or duty” and in paragraph 3 the words from “Part II” to “1894”.
9 & 10 Geo. 6. c. 13.	The Finance (No. 2) Act 1945.	Sections 54 to 57.
		Section 62(5).
9 & 10 Geo. 6. c. 64.	The Finance Act 1946.	Part V so far as unrepealed.
		Section 49.
		Section 67(6).
		Schedule 10.
10 & 11 Geo. 6. c. 35.	The Finance Act 1947.	Part V so far as unrepealed.
		Section 74(6).
11 & 12 Geo. 6. c. 38.	The Companies Act 1948.	In section 459(9)(c), the words from “subsection (4)” to “Act) of” and the word “other”.
11 & 12 Geo. 6. c. 49.	The Finance Act 1948.	Section 82(7).
12, 13 & 14 Geo. 6. c. 47.	The Finance Act 1949.	Sections 27 to 29.
		Sections 31 to 33.
		Section 52(4).
		Schedule 7.
		The saving at the end of Part IV of Schedule 11.
14 Geo. 6. c. 15.	The Finance Act 1950.	Part IV.
		Section 50(5).
14 & 15 Geo. 6. c. 43.	The Finance Act 1951.	Sections 33 to 35.
		Section 44(5).
15 & 16 Geo. 6. & 1 Eliz. 2. c. 33.	The Finance Act 1952.	Sections 71 and 72.
		Schedule 13.
1 & 2 Eliz. 2. c. 34.	The Finance Act 1953.	Section 30.
2 & 3 Eliz. 2. c. 44.	The Finance Act 1954.	Part IV so far as unrepealed.
		Section 35(5).
4 & 5 Eliz. 2. c. 54.	The Finance Act 1956.	Sections 33 and 34.
		Section 36.

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

		Sections 40 and 41. Section 44(5).
5 & 6 Eliz. 2. c. 49.	The Finance Act 1957.	Part V so far as unrepealed. Section 42(2)(e).
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958.	Part V so far as unrepealed. Section 37. Section 40(2)(e). Schedule 8.
7 & 8 Eliz. 2. c. 58.	The Finance Act 1959.	Sections 34 and 35.
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	Part IV. Section 73. Section 79(3)(d).
9 & 10 Eliz. 2. c. 37.	The Small Estates (Representation) Act 1961.	Section 1(1)(a). Section 1(2) except as respects Scotland. Section 1(3). Section 2. Section 3(5). In Schedule 1, paragraphs 3 and 6.
9 & 10 Eliz. 2. c. 45.	The Rating and Valuation Act 1961.	Section 29(3).
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	Section 28. Section 29. In section 34, in subsection (2) the words from “Part III shall” to “1894” and in subsection (4) the words from the beginning to “twenty-nine”.
1963 c. 25.	The Finance Act 1963.	Part III. In section 73(4) the words from “Part III” to “1894”.
1964 c. 41.	The Succession (Scotland) Act 1964.	Section 19. Section 22(4).
1965 c. 25.	The Finance Act 1965.	Section 25(4A). Section 31(9).

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

		Section 32(3).
		Section 88.
1965 c. 32.	The Administration of Estates (Small Payments) Act 1965.	Section 4(2) and (3).
1965 c. 74.	The Superannuation Act 1965.	Section 93(3).
1966 c. 18.	The Finance Act 1966.	Sections 41 and 42. In section 53(2), the words from “Part V” to “1894”.
1967 c. 54.	The Finance Act 1967.	Section 38.
1968 c. 44.	The Finance Act 1968.	Sections 35 to 37. Section 61(6). Schedule 14.
1969 c. 32.	The Finance Act 1969.	Part III. Section 61(3)(d). Schedule 17.
1970 c.10.	The Income and Corporation Taxes Act 1970.	In section 427(2), the proviso. In section 430, subsection (3), in subsection (5) the words “or, as the case may be, that Ministry”, and subsection (7). Section 432(10). In Schedule 15, paragraphs 8 and 9.
1970 c. 24.	The Finance Act 1970.	Sections 30 and 31. In Schedule 5, paragraph 14.
1971 c.68.	The Finance Act 1971.	Sections 61 and 62. In Schedule 6, paragraphs 53(a) and 58(b). In Schedule 12, paragraphs 12, 14, 15 and 18.
1972 c. 41.	The Finance Act 1972.	Sections 120 and 121. Section 134(3)(d). Schedule 25, so far as it relates to estate duty. Schedule 26.
1973 c.51.	The Finance Act 1973.	Sections 45 and 46.

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

1974 c.30.	The Finance Act 1974.	In section 50(1)(a), the words “other than estate duty”. In section 51, paragraph (a) of subsection (1) and paragraph (a) of subsection (5). In section 53, in subsection (2) the words “and the reference” to the end, subsections (6) to (8), and in subsection (9) the words “and subsection (6) above”. In section 54, in subsection (1) the words “estate duty”. Section 59(3)(d). Schedule 18. In Schedule 20, paragraphs 2 and 8. In Schedule 21, paragraph 2. Section 51, so far as it relates to estate duty. In section 52, in subsection (1) the words “or estate duty”. In Schedule 1, paragraphs 19 and 22. In Schedule 12, paragraphs 1 to 5 and paragraph 12.
------------	-----------------------	---

Enactments of the Parliament of Northern Ireland

12 & 13 Geo. 5. c. 18 (N.I.).	The Finance Act (Northern Ireland) 1922.	Section 8.
13 & 14 Geo. 5 c. 14 (N.I.).	The Double Taxation Relief Act (Northern Ireland) 1923.	Part II of the Schedule.
14 & 15 Geo. 5. c. 19. (N.I.).	The Finance Act (Northern Ireland) 1924.	Section 9.
15 & 16 Geo. 5. c. 9. (N.I.).	The Finance (Estate Duty) Act (Northern Ireland) 1925.	The whole Act.
17 & 18 Geo. 5. c. 11. (N.I.).	The Finance Act (Northern Ireland) 1927.	The whole Act.

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

20 & 21 Geo. 5. c. 11. (N.I.).	The Finance Act (Northern Ireland) 1930.	The whole Act.
21 & 22 Geo. 5. c. 24 (N.I.).	The Finance Act (Northern Ireland) 1931.	Section 2.
23 & 24 Geo. 5. c. 28 (N.I.).	The Finance Act (Northern Ireland) 1933.	Section 5.
26 Geo. 5 & 1 Edw. 8. c. 33 (N.I.).	The Finance Act (Northern Ireland) 1936.	Sections 4, 6, 7 and 8.
2 & 3 Geo. 6. c. 8 (N.I.).	The Finance Act (Northern Ireland) 1939.	Section 2.
2 & 3 Geo. 6. c. 26 (N.I.).	The Finance (No. 2) Act (Northern Ireland) 1939.	The whole Act.
4 & 5 Geo. 6. c. 20 (N.I.).	The Finance Act (Northern Ireland) 1940.	The whole Act.
4 & 5 Geo. 6. c. 22. (N.I.).	The Finance (No. 2) Act (Northern Ireland) 1940.	The whole Act.
5 & 6 Geo. 6. c. 11 (N.I.).	The Finance Act (Northern Ireland) 1941.	The whole Act.
1943 c. 5 (N.I.).	The Finance Act (Northern Ireland) 1943.	The whole Act.
1944 c. 22 (N.I.).	The Finance Act (Northern Ireland) 1944.	Sections 1 and 2. Section 9(1). The Schedule.
1946 c. 1 (N.I.).	The Finance Act (Northern Ireland) 1946.	Sections 2, 3 and 5(1).
1946 c. 17 (N.I.).	The Finance (No. 2) Act (Northern Ireland) 1946.	Part I. Section 34(2). Schedules 1, 3 and 4.
1947 c. 15 (N.I.).	The Finance Act (Northern Ireland) 1947.	Part I. Section 12(2).
1947 c. 22 (N.I.).	The Finance (No. 2) Act (Northern Ireland) 1947.	The whole Act.
1948 c. 15. (N.I.).	The Finance Act (Northern Ireland) 1948.	Section 15(1). Section 18(2).
1949 c. 15 (N.I.).	The Finance Act (Northern Ireland) 1949.	Part I. Section 17(2).

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

		Schedule 1.
		The saving at the end of Part I of Schedule 4.
1951 c. 12 (N.I.).	The Finance Act (Northern Ireland) 1948 (Amendment) Act (Northern Ireland) 1951.	The whole Act.
1951 c. 17 (N.I.).	The Finance Act (Northern Ireland) 1951.	Part I.
		Section 19(2).
1952 c. 13 (N.I.).	The Finance Act (Northern Ireland) 1952.	Part I.
		In section 21, in subsection (1), the words from "but subject" to the end of the subsection.
		Section 22(2).
		Schedules 1 and 2.
1953 c. 23 (N.I.).	The Finance Act (Northern Ireland) 1953.	Section 1.
1954 c. 3 (N.I.).	The Finance (Miscellaneous Provisions) Act (Northern Ireland) 1954.	Section 1.
		Section 14(2).
1954 c. 23 (N.I.).	The Finance Act (Northern Ireland) 1954.	Part I.
		Section 17(2).
		Schedule 1.
1955 c. 24 (N.I.).	The Administration of Estates Act (Northern Ireland) 1955.	Section 47(2)(a).
1956 c. 11 (N.I.).	The Finance Act (Northern Ireland) 1956.	Part I.
		Section 10(2).
1957 c. 15 (N.I.).	The Finance Act (Northern Ireland) 1957.	Part I.
		Section 10(2).
1957 c. 24 (N.I.).	The Finance (No. 2) Act (Northern Ireland) 1957.	Sections 1 and 2.
		The Schedule.
1958 c. 14 (N.I.).	The Finance Act (Northern Ireland) 1958.	Part I.
		Section 15(2).

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

		Schedule 1. In Schedule 2, Part I.
1959 c. 9 (N.I.).	The Finance Act (Northern Ireland) 1959.	Part I.
		Section 18(2).
1960 c. 7 (N.I.).	The Finance Act (Northern Ireland) 1960.	Part I.
		Section 13(2)(a).
1960 c. 22 (N.I.).	The Companies Act (Northern Ireland) 1960.	In section 403(9)(b), the words from “subsection (4)” to “Act) of” and the word “other”.
1961 c. 10 (N.I.).	The Finance Act (Northern Ireland) 1961.	Part I.
		Section 15(2).
1962 c. 17 (N.I.).	The Finance Act (Northern Ireland) 1962.	Part I.
		Section 9(2).
1963 c. 22 (N.I.).	The Finance Act (Northern Ireland) 1963.	Part I.
		Section 22(3).
1965 c. 16 (N.I.).	The Finance Act (Northern Ireland) 1965.	Part I.
		Section 11(2).
		In Schedule 2, Part I.
1966 c. 21 (N.I.).	The Finance Act (Northern Ireland) 1966.	Part I.
		Section 17(2).
		In Schedule 3, Part I.
1967 c. 5 (N.I.).	The Administration of Estates (Small Payments) Act (Northern Ireland) 1967.	Section 4(2).
1967 c. 20 (N.I.).	The Finance Act (Northern Ireland) 1967.	Part I.
		Section 21(2).
1968 c. 17 (N.I.).	The Finance Act (Northern Ireland) 1968.	Part I.
		Section 24(2).
		Schedule 1.
		In Schedule 6, Part I.

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

1969 c. 18 (N.I.).	The Finance Act (Northern Ireland) 1969.	Part I. Section 20(2). Schedule 1. In Schedule 5, Part I.
1970 c. 18 (N.I.).	The Land Registration Act (Northern Ireland) 1970.	In Part I of Schedule 5, in paragraph 1 the words “death duties and”.
1970 c. 21 (N.I.).	The Finance Act (Northern Ireland) 1970.	Part I. Section 20(2). Schedule 1. In Schedule 3, Part I.
1971 c. 27 (N.I.).	The Finance Act (Northern Ireland) 1971.	Part I. Section 10(2). Schedule 1.
Instruments		
S.R. & O. 1922 No. 80.	The Government of Ireland (Adaptation of the Taxing Acts) Order 1922.	Part III.
S.R. & O. 1923 No. 406.	The Relief in respect of Double Taxation (Irish Free State) Declaration 1923.	Part II of the Schedule.
S.I. 1957 No. 1534.	The Federation of Malaya (Adaptation of Enactments) Order in Council 1957.	The whole Order.
S.I. 1972 No. 1100.	The Finance (Northern Ireland) Order 1972.	Article 1(2). Part II Schedules 1 and 2. In Schedule 4, Part I.
S.I. 1973 No. 1323.	The Finance (Miscellaneous Provisions) (Northern Ireland) Order 1973.	Article 2(2). Part II. In Article 12, in paragraph 1 the words “estate duty or”. Schedule 1. In Schedule 3, paragraph 2.

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

These repeals have effect—

- (a) in relation to deaths occurring after the passing of this Act; and
- (b) so far as they relate to any duty mentioned in section 50 of this Act, in relation to any death, but subject to section 52(3) of this Act.

PART II U.K.

MISCELLANEOUS

Chapter	Short title	Extent of repeal
Enactments of the Parliament of the United Kingdom		
26 Geo. 5 & 1 Edw. 8. c. 34.	The Finance Act 1936.	Section 34.
1968 c. 13.	The National Loans Act 1968.	Section 1(4).
1970 c.9.	The Taxes Management Act 1970.	In section 2, in subsection (3), the words from "but" to the end of the subsection.
1970 c.10.	The Income and Corporation Taxes Act 1970.	In section 21, subsection (2), and, in subsection (5), the words "or of 7 per cent." In section 394, in subsection (1), in paragraph (a)(iii) the words "or in part", in paragraph (a)(iv) the words "or of any share therein", and in subsection (5) the words from "and references" to the end. In section 395, in subsection (1)(b) the words "or in part" and, in subsection (4), the words from "and any sum paid" to "under the policy". In section 396(1) the words "or in part" where they first occur, and the words "or of any share therein". In section 397(1)(a) the words "or in part". In section 398(1) the words "or in part" and the words "or of any share therein".
1972 c.41.	The Finance Act 1972.	Section 9(2).

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

1974 c.30.	The Finance Act 1974.	Schedule 25, except so far as it relates to estate duty. Section 51, except so far as it relates to estate duty.
Enactment of the Parliament of Northern Ireland		
1972 c. 10 (N.I.).	The Vehicles (Excise) Act (Northern Ireland) 1972.	Section 7(2A)(a).

1 The repeal in the ^{M29}Taxes Management Act 1970 takes effect on 16th May 1975.

Marginal Citations

M29 1970 c. 9

2 The repeals in section 21 of the ^{M30}Income and Corporation Taxes Act 1970 have effect for the year 1976-77 and subsequent years of assessment.

Marginal Citations

M30 1970 c. 10

3 The repeals in sections 394 to 398 of the Income and Corporation Taxes Act 1970 have effect in relation to the events mentioned in paragraph 8 of Schedule 2 to this Act.

4 The repeal in the ^{M31}Vehicles (Excise) Act (Northern Ireland) 1972 has effect as from 31st July 1974.

Marginal Citations

M31 1972 c. 10 (N.I.).

5 The repeals of Schedule 25 to the ^{M32}Finance Act 1972 and section 51 of the ^{M33}Finance Act 1974 have effect in relation to disposals made after 26th March 1974.

Marginal Citations

M32 1972 c. 41

M33 1974 c. 30

Changes to legislation:

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