



# Finance Act 1980

## 1980 CHAPTER 48

### PART IV

#### CAPITAL TRANSFER TAX

85–87 ..... F1

#### Textual Amendments

F1 Ss. 85–87 repealed by [Capital Transfer Tax Act 1984 \(c. 51\)](#), ss. 274, 277, Schs. 7, 9

88  
(1) ..... F2  
(7) ..... F3

#### Textual Amendments

F2 S. 88(1)–(6) repealed by [Finance Act 1982 \(c. 39\)](#), s. 157, [Sch. 22 Pt. VII](#) Note 3

F3 S. 88(7) repealed by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 844, [Sch. 31](#)

89–91 ..... F4

#### Textual Amendments

F4 Ss. 89–91 repealed by [Finance Act 1982 \(c. 39\)](#), s. 157, [Sch. 22 Pt. VII](#) Note 3

92, 93. .... F5

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1980, Part IV. (See end of Document for details)*

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**Textual Amendments**

**F5** Ss. 92, 93 repealed by [Capital Transfer Tax Act 1984 \(c. 51\)](#), ss. 274, 277, Schs. 7, 9

**94 Delivery of accounts.**

(1) ..... **F6**

(7) In section 12 of the <sup>M1</sup>Customs, Inland Revenue, and Savings Banks Act 1877 (transmission and custody of inventories in Scotland)—

(a) for the word “All”, where first occurring, there shall be substituted the words “ To the extent that the Registrar, Capital Taxes Office at Edinburgh may require, ” ; and

(b) the words “as often as required” shall cease to have the effect.

(8) ..... **F6**

**Textual Amendments**

**F6** S. 94(1)–(6)(8)(9) repealed by [Capital Transfer Tax Act 1984 \(c. 51\)](#), ss. 274, 277, Schs. 7, 9

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

**C1** S. 94 excluded (E.W.) by [S.I. 1981/880](#); (S.) by [S.I. 1981/881](#); (N.I.) by [S.I. 1981/1441](#)

**C2** S. 94 amended by [Supreme Court Act 1981 \(c. 54\)](#), s. 152(1), [Sch. 5](#)

**Marginal Citations**

**M1** 1877 c. 13.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1980, Part IV.