

Finance Act 1981

1981 CHAPTER 35

PART X

MISCELLANEOUS AND SUPPLEMENTARY

135 Chevening Estate

- (1) The enactments relating to capital gains tax, capital transfer tax and development land tax shall not apply in respect of property held on the trusts of the trust instrument set out in the Schedule to the Chevening Estate Act 1959.
- (2) This section shall be deemed always to have had effect.