



# Capital Transfer Tax Act 1984

1984 CHAPTER 51

## PART VIII

### ADMINISTRATION AND COLLECTION

#### *Miscellaneous*

#### **259**    **Inspection of records**

Section 16 of the Stamp Act 1891, section 56 of the Finance Act 1946 and section 27 of the Finance (No. 2) Act (Northern Ireland) 1946 (inspection of public records and records of unit trusts) shall apply in relation to capital transfer tax as they apply in relation to stamp duties.