



# Finance Act 2012

## 2012 CHAPTER 14

### PART 9

#### MISCELLANEOUS MATTERS

##### *Incapacitated persons and minors*

#### **222 Removal of special provision for incapacitated persons and minors**

- (1) In TMA 1970 omit—
  - (a) section 42(8) (procedure for making claims etc on behalf of incapacitated persons),
  - (b) section 72 (trustees, guardians, etc of incapacitated persons), and
  - (c) section 73 (further provision as to infants).
- (2) In Part 4 of FA 2003 (stamp duty land tax), omit section 106(1) and (2) (persons acting in a representative capacity on behalf of incapacitated persons and minors).
- (3) Accordingly, incapacitated persons are (and minors remain) assessable and chargeable to the taxes in question.
- (4) In consequence of the amendments made by subsections (1) and (2)—
  - (a) in section 118(1) of TMA 1970, omit the definitions of “incapacitated person” and “infant”,
  - (b) omit paragraphs 33 and 34 of Schedule 1 to the Age of Legal Capacity (Scotland) Act 1991,
  - (c) in paragraph 5 of Schedule 2 to the Social Security Contributions and Benefits Act 1992—
    - (i) omit paragraph (a) (and the “or” after it), and
    - (ii) in paragraph (b), for “such” substitute “ Class 4 ”,
  - (d) in paragraph 5 of Schedule 2 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992—
    - (i) omit paragraph (a) (and the “or” after it), and

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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: Incapacitated persons and minors. (See end of Document for details)

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- (ii) in paragraph (b), for “such” substitute “ Class 4 ”, and
  - (e) in section 81B(4) of FA 2003, omit paragraph (b) (and the “or” before it).
- (5) The amendments made by subsections (1) and (4)(a) to (d) have effect for the tax year 2012-13 and subsequent tax years.
- (6) The amendments made by subsections (2) and (4)(e) have effect in relation to land transactions of which the effective date is on or after the day on which this Act is passed.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Cross Heading:  
Incapacitated persons and minors.