

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1975, Paragraph 18. (See end of Document for details)

SCHEDULES

SCHEDULE 12

CONSEQUENTIAL AMENDMENTS

Modifications etc. (not altering text)

- C1** Sch. 12 applied (S.) by Consumer Arbitration Agreements Act 1988 (c. 21 SIF 5) s. 8(1)
- C1** The text of Sch. 12 paras. 3–15, 18, 20, 21 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991. Parts of this provision have been repealed by [S.I. 1979/924 \(N.I. 8\)](#)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 Charges Act 1972

- 18 (1) The ^{M1}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) ^{F1}
- (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) ”.
- (6) In section 17(1), for the words “will” and “death duties” there shall be substituted the words “ and will ”.

Textual Amendments

- F1** Sch. 12 paras. 8(b), 18(3) repealed by Capital Transfer Tax Act 1984 (c. 51 SIF 65), ss. 274, 277, Schs. 7,9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)

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Marginal Citations

- M1** 1972 c. 61

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