

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1975, Cross Heading: Refusal of probate or administration where tax unpaid. (See end of Document for details)

SCHEDULES

SCHEDULE 4

ADMINISTRATION AND COLLECTION OF CAPITAL TRANSFER TAX

Refusal of probate or administration where tax unpaid

- 38 (1) ^{F1}
- (2) In section 42 of the ^{M1}Probate and Legacy Duties Act 1808 after the words “as aforesaid”, where they first occur, there shall be inserted the words “ nor unless that inventory shows by means of such receipt or certification as may be prescribed by the Commissioners of Inland Revenue either that the capital transfer tax payable on the delivery of the inventory has been paid or that no capital transfer tax is so payable ” ; and at the end there shall be inserted the following words—
“ Provided that arrangements may be made between the Court of Session and the said Commissioners providing for the purposes of this section in such cases as may be specified that the said inventory shall be effective without such receipt or certification as aforesaid, or that some other document may be substituted for the inventory ”.
- (3) ^{F2}
- (4) [^{F3}The sections inserted by sub-paragraphs (1) . . . ^{F4} and] the amendments made by sub-paragraph (2) above have effect in relation to grants and confirmations in respect of the estates of persons dying after the passing of this Act.

Textual Amendments

- F1** Sch. 4 para. 38(1) repealed by [Supreme Court Act 1981 \(c. 54, SIF\)](#), [Sch. 7](#)
- F2** Sch. 4 para. 38(3) repealed by [S.I. 1979/1575 \(N.I. 14\)](#), [Sch. 3](#)
- F3** Words repealed by virtue of [Supreme Court Act 1981 \(c. 54, SIF 37\)](#), [Sch. 7](#)
- F4** Words repealed by [S.I. 1979/1575 \(N.I. 14\)](#), [Sch. 3](#)

Modifications etc. (not altering text)

- C1** The text of ss. 50, 52(3), 54(1), 57(1)(a)(b), (2)(in part), 58, Sch. 4 para. 38(2), Sch. 8 Pt. II (ss. 12–16), Sch. 11, Sch. 13 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Marginal Citations

- M1** [1808 c. 149](#).

- 39—44 ^{F5}

Textual Amendments

- F5** Sch. 4, except para. 38, repealed by [Capital Transfer Tax Act 1984 \(c. 51\)](#), s. 277, [Sch. 9](#)

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