



Finance Act 1975

1975 CHAPTER 7

PART III

CAPITAL TRANSFER TAX

Supplemental

52 Consequential amendments and repeals.

- (1) In consequence of the preceding provisions of this Part of this Act the enactments mentioned in Schedule 12 to this Act shall have effect subject to the amendments specified therein.
- (2) The enactments mentioned in Part I of Schedule 13 to this Act are hereby repealed, to the extent specified in the third column of that Part—
 - (a) in relation to deaths occurring after the passing of this Act; and
 - (b) so far as they relate to the duties mentioned in section 50 of this Act, in relation to any death.
- (3) The repeal by this section of any enactment relating to a duty mentioned in section 50 of this Act shall not affect its operation for the purposes of any such right to repayment or allowance as is referred to in subsection (2) of that section.

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 II (ss. 12–16), Sch. 11, Sch. 13 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1975, Section 52.