



# Finance Act 1977

## 1977 CHAPTER 36

### PART IV

#### CAPITAL TRANSFER TAX

[<sup>F1</sup>51

(1) Paragraph 19 of Schedule 5 to the Finance Act 1975 (trusts for mentally disabled persons) shall be amended as follows.

(2) In sub-paragraph (1) after the words "a mentally disabled person" there shall be inserted the words "or of a person in receipt of an attendance allowance".

<sup>F2</sup>(3) .....

(5) At the end of Sub-paragraph (4) there shall be added the words "and" attendance allowance" means an allowance under section 35 of the Social Security Act 1975 or the Social Security (Northern Ireland) Act 1975"]

#### Textual Amendments

**F1** S. 51 repealed (in relation to property transferred into settlement on or after 10th March 1981) by Finance Act 1981 (c. 35), s.139, **Sch. 19 Pt. IX** Note 6

**F2** S. 51(3)(4) repealed by Finance Act 1982 (c. 39), s. 157, **Sch. 22 Pt. VII** Note 3

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1977, Section 51.