



Inheritance Tax Act 1984

1984 CHAPTER 51

PART IX

MISCELLANEOUS AND SUPPLEMENTARY

Supplementary

273 Transition from estate duty.

Schedule 6 to this Act shall have effect.

274 Commencement.

- (1) This Act shall come into force on 1st January 1985, but shall not apply to transfers of value made before that date or to other events before that date on which capital transfer tax is chargeable or would be chargeable but for an exemption, exception or relief.
- (2) Subsection (1) above shall have effect subject to section 275 below, to Schedule 7 to this Act and to any other provision to the contrary.

Modifications etc. (not altering text)

- C1** *By Finance Act 1986 s. 100(1), on and after 25 July 1986 the 1984 Act may be cited as the Inheritance Tax Act and the tax charged under the 1984 Act shall be known as inheritance tax.*

275 Continuity, and construction of references to old and new law.

- (1) The continuity of the operation of the law relating to capital transfer tax shall not be affected by the substitution of this Act for the repealed enactments.
- (2) Any reference, whether express or implied, in any enactment, instrument or document (including this Act and any enactment amended by Schedule 8 to this Act) to, or to things done or falling to be done under or for the purposes of, any provision of this Act

*Changes to legislation: There are currently no known outstanding effects for the
 Inheritance Tax Act 1984, Cross Heading: Supplementary. (See end of Document for details)*

shall, if and so far as the nature of the reference permits, be construed as including, in relation to the times, circumstances or purposes in relation to which the corresponding provision in the repealed enactments has or had effect, a reference to, or as the case may be, to things done or falling to be done under or for the purposes of, that corresponding provision.

- (3) Any reference, whether express or implied, in any enactment, instrument or document (including the repealed enactments and enactments, instruments and documents passed or made after the passing of this Act) to, or to things done or falling to be done under or for the purposes of, any of the repealed enactments shall, if and so far as the nature of the reference permits, be construed as including, in relation to the times, circumstances or purposes in relation to which the corresponding provision of this Act has effect, a reference to, or as the case may be, to things done or falling to be done under or for the purposes of, that corresponding provision.
- (4) Subsection (2) above shall have effect without prejudice to section 17(2) of the ^{M1}Interpretation Act 1978.
- (5) In this section “the repealed enactments” means the enactments repealed by this Act.

Marginal Citations

M1 1978 c.30.

276 Consequential amendments.

Schedule 8 to this Act shall have effect.

277 Repeals.

The enactments mentioned in Schedule 9 to this Act are hereby repealed to the extent specified in the third column of that Schedule.

278 Short title.

This Act may be cited as the [^{F1}Inheritance Tax Act 1984].

Textual Amendments

F1 By Finance Act 1986 s. 100(1), on and after 25 July 1986 the Capital Transfer Tax Act 1984 may be cited as the Inheritance Tax Act 1984.

Changes to legislation:

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Cross
Heading: Supplementary.