



Law of Property Act 1925

1925 CHAPTER 20 15 and 16 Geo 5

PART I **E+W**

GENERAL PRINCIPLES AS TO LEGAL ESTATES, EQUITABLE INTERESTS AND POWERS

Death Duties

16–18^{F1} **E+W**

Textual Amendments

F1 Ss. 16–18 repealed (with saving) by Finance Act 1975 (c. 7, SIF 63:1), ss. 50, 52(2)(3), 59, Sch. 13 Pt. I

Changes to legislation:

Law of Property Act 1925, Cross Heading: Death Duties is up to date with all changes known to be in force on or before 31 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied by [2023 asc 3 s. 146\(5\)](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 52(2)(dc)(dd) inserted by [2016 c. 22 Sch. 7 para. 1\(2\)](#)