



Capital Transfer Tax Act 1984

CHAPTER 51

CAPITAL TRANSFER TAX ACT 1984

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Status: This is the original version (as it was originally enacted).

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Status: This is the original version (as it was originally enacted).

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Status: This is the original version (as it was originally enacted).

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SCHEDULE 2 — Provisions Applying on Reduction of Tax

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1 In this Schedule— (a) references to a reduction are to...

Death within three years of chargeable transfer

2 Where a person who has made a chargeable transfer before...

Status: This is the original version (as it was originally enacted).

Settlement without interest in possession

3 Where tax is chargeable under section 65 of this Act...

Disposal of trees etc. following exemption on death

4 Where the value of any trees or underwood has been...

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6 Where tax is chargeable under paragraph 8 of Schedule 4...

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7 Any question whether any, and if so what, tax is...

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SCHEDULE 4 — Maintenance Funds for Historic Buildings, Etc

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1 (1) If the conditions mentioned in paragraph 2(1) below are...

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2 (1) The conditions referred to in paragraph 1 above are—...

3 (1) The requirements referred to in paragraph 2(1)(a)(i) above are...

4 (1) Paragraphs (a) and (b) of paragraph 3(1) above do...

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5 If in the Treasury's opinion the facts concerning any property...

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8 (1) This paragraph applies to settled property which is held...

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9 (1) Tax shall not be charged under paragraph 8 above...

10 (1) Tax shall not be charged under paragraph 8 above...

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- 11 (1) This paragraph applies where tax is chargeable under paragraph...
 12 (1) This paragraph applies where tax is chargeable under paragraph...
 13 (1) The first rate is the aggregate of the following...
 14 (1) If the settlor is alive, the second rate is...
 15 Where property is, by virtue of paragraph 1(3) above, treated...
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 16 (1) Tax shall not be charged under section 65 of...
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- 1 (1) Where, under section 31 of the Finance Act 1975,...
 2 (1) The following provisions of this paragraph shall have effect...

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- 3 (1) Where, under subsection (2) of section 34 of the...
 4 The tax chargeable under paragraph 3 above with respect to...

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- 5 (1) The further undertaking referred to in paragraph 1 above...

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- 6 A sale complies with this paragraph if—

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- 1 References in any enactment, in any instrument made under any...

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- 2 In determining for the purposes of this Act the value...

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- 3 (1) Where a reversionary interest in settled property was before...

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- 4 (1) In its application to a sale which does not...

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- 1 In this Schedule " the repealed enactments " means the...
 2 Sections 126 to 130 of this Act shall have effect...
 3 Where section 146 of this Act has effect in relation...
 4 Section 147 of this Act, so far as it relates...
 5 Sections 148 and 149 of this Act shall have effect...
 6 Section 150 of this Act shall have effect (to the...

- 7 Section 203 of this Act shall have effect (to the...
- 8 Section 218 of this Act, and section 245 so far...
- 9 Section 219 of this Act, and section 245 so far...
- 10 Section 220 of this Act shall come into force on...
- 11 Any order made under section 233 of this Act shall...
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- 13 Section 264 of this Act shall have effect (to the...
- 14 This Act shall not have effect in a case which...

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- 1 In section 73 of the Land Registration Act 1925 for...

The Crown Proceedings Act 1947

- 2 In section 14(1)(b) of the Crown Proceedings Act 1947, for...

The Land Charges Act 1972

- 3 (1) In section 2 of the Land Charges Act 1972—...

The Finance Act 1975

- 4 In section 49(4) of the Finance Act 1975 after the...

The Development Land Tax Act 1976

- 5 In section 10(5)(a) of the Development Land Tax Act 1976...
- 6 (1) Section 34 of the Development Land Tax Act 1976...
- 7 (1) Schedule 6 to the Development Land Tax Act 1976...

The Finance Act 1977

- 8 In section 38 of the Finance Act 1977—

The Capital Gains Tax Act 1979

- 9 In subsections (1)(b) and (3)(a) of section 146 of the...
- 10 (1) Section 147 of the Capital Gains Tax Act 1979...
- 11 (1) Section 149 of the Capital Gains Tax Act 1979...
- 12 In paragraphs 1 and 3 of Schedule 4 to the...

The National Heritage Act 1980

- 13 In section 8(1) of the National Heritage Act 1980 after...
- 14 In section 12(3) of the National Heritage Act 1980 for...
- 15 In section 13(3) of the National Heritage Act 1980 after...
- 16 In section 14(1) of the National Heritage Act 1980, for...

The Finance Act 1980

- 17 (1) Section 52 of the Finance Act 1980 shall be...
- 18 (1) Section 53 of the Finance Act 1980 shall be...
- 19 In section 98 of the Finance Act 1980 for the...

Status: This is the original version (as it was originally enacted).

The Supreme Court Act 1981

- 20 In section 109 of the Supreme Court Act 1981—

The Finance Act 1982

- 21 In section 61(1) of the Finance Act 1982—
22 In section 62 of the Finance Act 1982 for the...

The Finance (No. 2) Act 1983

- 23 In section 7(8) of the Finance (No. 2) Act 1983...

The Value Added Tax Act 1983

- 24 In Group II of Schedule 6 to the Value Added...

The Land Registration Act (Northern Ireland) 1970

- 25 In paragraph 7 of Part II of Schedule 6 to...

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