

1979 No. 927

**NORTHERN IRELAND**

**The Capital Transfer Tax (Northern Ireland Consequential Amendment) Order 1979**

*Laid before Parliament in draft*

*Made - - - - 26th July 1979*

*Coming into operation - 26th July 1979*

At the Court of Saint James, the 26th day of July 1979

Present,

The Counsellors of State in Council

Whereas Her Majesty, in pursuance of the Regency Acts 1937 to 1953, was pleased, by Letters Patent dated the 16th day of July 1979, to delegate to the six Counsellors of State therein named or any two or more of them full power and authority during the period of Her Majesty's absence from the United Kingdom to summon and hold on Her Majesty's behalf Her Privy Council and to signify thereat Her Majesty's approval for anything for which Her Majesty's approval is required:

And whereas a draft of this Order has been approved by a resolution of each House of Parliament:

Now, therefore, Her Majesty Queen Elizabeth The Queen Mother and His Royal Highness The Prince Charles, Prince of Wales, being authorised thereto by the said Letters Patent, and in pursuance of the powers conferred by section 38(2) of the Northern Ireland Constitution Act 1973(a), and all other powers enabling Her Majesty, and by and with the advice of Her Majesty's Privy Council, do on Her Majesty's behalf order, and it is hereby ordered, as follows:—

1. This Order may be cited as the Capital Transfer Tax (Northern Ireland Consequential Amendment) Order 1979.

2. In section 122 of the Finance Act 1976(b), after subsection (8) there shall be inserted—

“(8A) In this section any reference to, or to any provision of, the Inheritance (Provision for Family and Dependants) Act 1975 includes a reference to, or to the corresponding provision of, the Inheritance (Provision for Family and Dependants) (Northern Ireland) Order 1979.”

*N. E. Leigh,*  
Clerk of the Privy Council.

---

(a) 1973 c. 36; section 38(2) was extended by paragraph 1(7) of Schedule 1 to the Northern Ireland Act 1974 (c. 28).

(b) 1976 c. 40.

## EXPLANATORY NOTE

*(This Note is not part of the Order.)*

Section 122 of the Finance Act 1976 deals with the consequences for capital transfer tax of court orders under the Inheritance (Provision for Family and Dependants) Act 1975 (c. 63). The 1975 Act applies only in England and Wales, but the Inheritance (Provision for Family and Dependants) (Northern Ireland) Order 1979 (S.I. 1979 No. 924) contains corresponding provisions for Northern Ireland. This Order adapts section 122 so that it will operate in relation to the 1979 Order as it does in relation to the 1975 Act.

SI 1979/927  
ISBN 0-11-093927-1

