

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

SCHEDULES

SCHEDULE 13

Section 92.

LIFETIME RATES OF CAPITAL TRANSFER TAX

TABLE

Portion of value		Rate of tax
Lower limit	Upper limit	Per cent.
£	£	
0	50,000	Nil
50,000	60,000	15
60,000	70,000	17 ½
70,000	90,000	20
90,000	110,000	22 ½
110,000	130,000	25
130,000	160,000	30
160,000	510,000	35
510,000	1,010,000	40
1,010,000	2,010,000	45
Over 2,010,000	—	50