

Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, SCHEDULE 8. (See end of Document for details)

SCHEDULE 8

Section 276.

CONSEQUENTIAL AMENDMENTS

Modifications etc. (not altering text)

C1 Schedule 8 as originally enacted in the Capital Transfer Tax Act 1984, in relation to capital transfer tax.

The Land Registration Act 1925

F1

Textual Amendments

F1 Sch. 8 para. 1 repealed (13.10.2003) by 2002 c. 9, ss. 135, 136(2), Sch. 13 (with s. 129, Sch. 12 para. 1); S.I. 2003/1725, art. 2(1)

The Crown Proceedings Act 1947

2 In section 14(1)(b) of the ^{M1}Crown Proceedings Act 1947, for the words from “payment” to the end there shall be substituted the words “payment of capital transfer tax under the Capital Transfer Tax Act 1984”.

Marginal Citations

M1 1947 c. 44.

The Land Charges Act 1972

3 (1) In section 2 of the ^{M2}Land Charges Act 1972—

- (a) in subsection (4)(ii) for the words “Part III of the Finance Act 1975” there shall be substituted the words “the Capital Transfer Tax Act 1984”; and
- (b) in subsection (5)(i) for the words “Part III of the Finance Act 1975 (capital transfer tax)” there shall be substituted the words “the Capital Transfer Tax Act 1984”.

(2) In section 4(6) of that Act for the words “Part III of the Finance Act 1975” there shall be substituted the words “the Capital Transfer Tax Act 1984”.

Marginal Citations

M2 1972 c. 61.

The Finance Act 1975

4 In section 49(4) of the ^{M3}Finance Act 1975 after the words “paragraph 1 of Schedule 6 to this Act” there shall be inserted the words “or section 18 of the Capital Transfer Tax Act 1984”.

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Marginal Citations

M3 1975 c. 7.

5—7. **F2**

Textual Amendments

F2 Repealed by Finance Act 1985 s. 93 and Sch. 27, Part X, in relation to disposals on or after 19 March 1985.

The Finance Act 1977

- 8 In section 38 of the ^{M4}Finance Act 1977—
- (a) in subsection (1) for the words “a direction has effect under section 93 of the Finance Act 1982” there shall be substituted the words “a direction has effect under paragraph 1 of Schedule 4 to the Capital Transfer Tax Act 1984”; and
 - (b) in subsection (5)(a) for the words “the said section 93” there shall be substituted the words “the said paragraph 1”.

Marginal Citations

M4 1977 c.36.

The Capital Gains Tax Act 1979

F39

Textual Amendments

F3 Sch. 8 paras. 9-12 repealed (6.3.1992 with effects as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch.12** (with ss. 60, 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

10 **F4**

Textual Amendments

F4 Sch. 8 paras. 9-12 repealed (6.3.1992 with effects as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch.12** (with ss. 60, 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

F511

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Textual Amendments

- F5** Sch. 8 paras. 9-12 repealed (6.3.1992 with effects as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch.12](#) (with ss. 60, 101(1), 201(3), [Sch. 11 paras. 20, 22, 26, 27](#)).

F6¹²

Textual Amendments

- F6** Sch. 8 paras. 9-12 repealed (6.3.1992 with effects as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch.12](#) (with ss. 60, 101(1), 201(3), [Sch. 11 paras. 20, 22, 26, 27](#)).

The National Heritage Act 1980

- 13 In section 8(1) of the ^{M5}National Heritage Act 1980 after the words “Finance Act 1975” there shall be inserted the words “or section 230 of the Capital Transfer Tax Act 1984”.

Marginal Citations

- M5** 1980. c.17.

- 14 In section 12(3) of the National Heritage Act 1980 for the words “the said paragraph 17(4)” there shall be substituted the words “section 230(4) of the Capital Transfer Tax Act 1984”.
- 15 In section 13(3) of the National Heritage Act 1980 after the words “this section” there shall be inserted the words “or section 230(1) or 231(2) of the Capital Transfer Tax Act 1984”.
- 16 In section 14(1) of the National Heritage Act 1980, for the words “or of the provisions amended by section 12 above” there shall be substituted the words “or under section 230 of the Capital Transfer Tax Act 1984”.

The Finance Act 1980

- 17 (1) Section 52 of the ^{M6}Finance Act 1980 shall be amended as follows.
- (2) In subsection (1)—
- (a) for the words “a direction has effect under section 93 of the Finance Act 1982” there shall be substituted the words “a direction has effect under paragraph 1 of Schedule 4 to the Capital Transfer Tax Act 1984”;
 - (b) in paragraph (a) for the words “subsection (3) of that section” there shall be substituted the words “sub-paragraph (1) of paragraph 3 of that Schedule”; and
 - (c) in paragraph (b) for the words “that subsection” there shall be substituted the words “that sub-paragraph”.

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- (3) In subsections (2) and (3) for the words “subsection (3)(a)(i) or (ii) of the said section 93” there shall be substituted the words “sub-paragraph (1)(a)(i) or (ii) of the said paragraph 3”.
- (4) In subsection (7)—
- (a) in paragraph (a) for the words from “paragraph 3(1)” to “paragraph 3(4)” there shall be substituted the words “paragraph 9(1) of Schedule 4 to the Capital Transfer Tax Act 1984 there is (or, but for paragraph 9(4))”; and
 - (b) in paragraph (b) for the words “section 93 of that Act” there shall be substituted the words “paragraph 1 of that Schedule”.

Marginal Citations

M6 1980 c.48.

- 18 (1) Section 53 of the ^{M7}Finance Act 1980 shall be amended as follows.
- (2) In subsection (1)—
- (a) for the words “subsection (3) of section 93 of the Finance Act 1982” there shall be substituted the words “sub-paragraph (1) of paragraph 3 of Schedule 4 to the Capital Transfer Tax Act 1984”; and
 - (b) in paragraph (a) for the words “the said section 93” there shall be substituted the words “paragraph 1 of the said Schedule 4”.
- (3) In subsection (4)—
- (a) in paragraph (a) for the words from “paragraph 3(1)” to “paragraph 3(4)” there shall be substituted the words “paragraph 9(1) of Schedule 4 to the Capital Transfer Tax Act 1984 there is (or, but for paragraph 9(4))”; and
 - (c) in paragraph (b) for the words “section 93 of that Act” there shall be substituted the words “paragraph 1 of that Schedule”.

Marginal Citations

M7 1980 c. 48.

- 19 In section 98 of the Finance Act 1980 for the words between “by virtue of” and “but” there shall be substituted the words “paragraph 9(1) or 17(1) of Schedule 4 to the Capital Transfer Tax Act 1984 there is no charge to capital transfer tax in respect of the property ceasing to be comprised in the settlement or a reduced charge to that tax by virtue of paragraph 9(4) or 17(4) of that Schedule”.

The Supreme Court Act 1981

- 20 In section 109 of the ^{M8}Supreme Court Act 1981—
- (a) in subsections (1) and (2) for the words “Part III of the Finance Act 1975” there shall be substituted the words “the Capital Transfer Tax Act 1984”; and
 - (b) in subsection (3) for the words “section 94(1)(a) of the Finance Act 1980” there shall be substituted the words “section 256(1)(a) of the Capital Transfer Act 1984”.

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Marginal Citations

M8 1981 c. 54.

The Finance Act 1982

- 21 In section 61(1) of the ^{M9}Finance Act 1982—
- (a) for the words “section 93 below” there shall be substituted the words “paragraph 1 of Schedule 4 to the Capital Transfer Tax Act 1984”; and
 - (b) in paragraph (a) for the words “subsection (3)(a)(i) of section 93” there shall be substituted the words “paragraph 3(1)(a)(i) of that Schedule”.

Marginal Citations

M9 1982 c. 39.

- 22 In section 62 of the ^{M10}Finance Act 1982 for the words “section 93 below” there shall be substituted the words “paragraph 1 of Schedule 4 to the Capital Transfer Tax Act 1984”.

Marginal Citations

M10 1982 c.39.

The Finance (No. 2) Act 1983

- ^{F7}23

Textual Amendments

F7 Sch. 8 para. 23 repealed (6.3.1992 with effects as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch.12** (with ss. 60, 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

The Value Added Tax Act 1983

- 24 In Group 11 of Schedule 6 to the ^{M11}Value Added Tax Act 1983—
- (a) in item 2, for the words from “section 32(3)(a)” onwards there shall be substituted the words “paragraph 1(3)(a) or (4), paragraph 3(4)(a), or the words following paragraph 3(4), of Schedule 5 to the Capital Transfer Tax Act 1984”; and
 - (b) in item 3, for the words “section 78(4) of the Finance Act 1976” there shall be substituted the words “section 32(4) of the Capital Transfer Tax Act 1984”.

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Marginal Citations

M11 1983 c. 55.

The Land Registration Act (Northern Ireland) 1970

F8²⁵

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Textual Amendments

F8 Sch. 8 para. 25 repealed (1.10.1992) by S.I. 1992/811 (N.I. 7), art. 52, **Sch.2**; S.R. 1992/393, **art. 3**, Sch.

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