



# Finance Act 1975

## 1975 CHAPTER 7

### PART III

#### CAPITAL TRANSFER TAX

##### *Main charging provisions*

#### 19 Capital transfer tax.

- (1) ..... F1
- (2) Schedule 4 to this Act shall have effect with respect to the administration and collection of the tax.

##### Textual Amendments

F1 S. 19(1) repealed by [Capital Transfer Tax Act 1984 \(c. 51, SIF 18\)](#), [Sch. 9](#)

#### 20—47 ..... F2

##### Textual Amendments

F2 [Ss. 20—47, 49\(3\)\(5\), 51](#) repealed by [Capital Transfer Tax Act 1984 \(c. 51, SIF 65\)](#) ss. 274, 277, schs. 7, 9

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1975, Cross Heading: Main charging provisions.