



# Finance Act 1975

## 1975 CHAPTER 7

### PART III

#### CAPITAL TRANSFER TAX

##### *Main charging provisions*

#### **19 Capital transfer tax**

- (1) A tax, to be known as capital transfer tax, shall be charged on the value transferred by a chargeable transfer.
- (2) Schedule 4 to this Act shall have effect with respect to the administration and collection of the tax.