

*Status: This is the original version (as it was originally enacted).*

## SCHEDULES

### SCHEDULE 10

Section 62.

#### RATES OF CAPITAL TRANSFER TAX

##### FIRST TABLE

Portion of value		Rate of tax
Lower limit	Upper limit	Per cent.
£	£	
0	25,000	Nil
25,000	30,000	10
30,000	35,000	15
35,000	40,000	20
40,000	50,000	25
50,000	60,000	30
60,000	70,000	35
70,000	90,000	40
90,000	110,000	45
110,000	130,000	50
130,000	160,000	55
160,000	510,000	60
510,000	1,010,000	65
1,010,000	2,010,000	70
2,010,000	—	75

##### SECONDTABLE

Portion of value		Rate of tax
Lower limit	Upper limit	Per cent.
£	£	
0	25,000	Nil
25,000	30,000	5
30,000	35,000	7 ½

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Portion of value		Rate of tax
35,000	40,000	10
40,000	50,000	12 ½
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	27 ½
130,000	160,000	35
160,000	210,000	42 ½
210,000	260,000	50
260,000	310,000	55
310,000	510,000	60
510,000	1,010,000	65
1,010,000	2,010,000	70
2,010,000	—	75