



# National Heritage Act 1980

## 1980 CHAPTER 17

### PART II

#### PROPERTY ACCEPTED IN SATISFACTION OF TAX

#### **8 Payments by Ministers to Commissioners of Inland Revenue.**

- (1) Where under paragraph 17 of Schedule 4 to the <sup>M1</sup>Finance Act 1975 [<sup>F1</sup>or section 230 of the Capital Transfer Tax Act 1984] the Commissioners of Inland Revenue have accepted any property in satisfaction of any amount of capital transfer tax, [<sup>F2</sup>the Secretary of State] may pay to the Commissioners a sum equal to that amount.
- (2) Any sums paid to the Commissioners under this section shall be dealt with by them as if they were payments on account of capital transfer tax.
- (3) Subsections (1) and (2) above shall apply in relation to estate duty chargeable on a death occurring before the passing of the said Act of 1975 as they apply in relation to capital transfer tax; and for that purpose the reference in subsection (1) to paragraph 17 of Schedule 4 to that Act shall be construed as a reference to—
  - (a) section 56 of the <sup>M2</sup>Finance (1909-1910) Act 1910;
  - (b) section 30 of the <sup>M3</sup>Finance Act 1953 and section 1 of the <sup>M4</sup>Finance (Miscellaneous Provisions) Act (Northern Ireland) 1954; and
  - (c) section 34(1) of the <sup>M5</sup>Finance Act 1956, section 46 of the <sup>M6</sup>Finance Act 1973, Article 10 of the <sup>M7</sup>Finance (Northern Ireland) Order 1972 and Article 5 of the <sup>M8</sup>Finance (Miscellaneous Provisions) (Northern Ireland) Order 1973.
- (4) References in this Part of this Act to property accepted in satisfaction of tax are to property accepted by the Commissioners under the provisions mentioned in this section.

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#### **Textual Amendments**

- F1** Words inserted by [Capital Transfer Tax Act 1984 \(c. 51, SIF 65\)](#), s. 276, [Sch. 8 para. 13](#)
- F2** Words in s. 8(1) substituted (3. 7. 1992) by [S.I. 1992/1311](#), art. 12(2), [Sch. 2 para. 5\(2\)\(a\)](#).

*Status: Point in time view as at 04/03/1998.*

*Changes to legislation: There are currently no known outstanding effects for the National Heritage Act 1980, Part II. (See end of Document for details)*

#### Marginal Citations

- M1 1975 c. 7.
- M2 1910 c. 8.
- M3 1953 c. 34.
- M4 1954 c. 3 (N.I.)
- M5 1956 c. 54.
- M6 1973 c. 51.
- M7 S.I. 1972/1100.
- M8 S.I. 1973/1323.

## 9 Disposal of property accepted by Commissioners.

- (1) Any property accepted in satisfaction of tax shall be disposed of in such manner as [<sup>F3</sup>the Secretary of State] may direct.
  - (2) Without prejudice to the generality of subsection (1) above, [<sup>F3</sup>the Secretary of State] may in particular direct that any such property shall, on such conditions as he may direct, be transferred to any institution or body falling within [<sup>F4</sup>subsection (2A) below] which is willing to accept it, to the National Art Collections Fund or the Friends of the National Libraries if they are willing to accept it, to the Secretary of State or to the Department of the Environment for Northern Ireland.
- [<sup>F5</sup>(2A) The institutions or bodies referred to in subsection (2) above are—
- (a) any museum, art gallery, library or other similar institution having as its purpose or one of its purposes the preservation for the public benefit of a collection of historic, artistic or scientific interest;
  - (b) any body having as its purpose or one of its purposes the provision, improvement or preservation of amenities enjoyed or to be enjoyed by the public or the acquisition of land to be used by the public; and
  - (c) any body having nature conservation as its purpose or one of its purposes.]
- (3) Where [<sup>F3</sup>the Secretary of State] has determined that any property accepted in satisfaction of tax is to be disposed of under this section to any such institution or body as is mentioned in subsection (2) above or to any other person who is willing to accept it, he may direct that the disposal shall be effected by means of a transfer direct to that institution or body or direct to that other person instead of being transferred to the Commissioners.
  - (4) [<sup>F3</sup>The Secretary of State] may in any case direct that any property accepted in satisfaction of tax shall, instead of being transferred to the Commissioners, be transferred to a person nominated by [<sup>F3</sup>the Secretary of State]; and where property is so transferred the person to whom it is transferred shall, subject to any directions subsequently given under subsection (1) or (2) above, hold the property and manage it in accordance with such directions as may be given by [<sup>F3</sup>the Secretary of State].
  - (5) In exercising [<sup>F3</sup>his] powers under this section in respect of an object or collection or group of objects having a significant association with a particular place, [<sup>F3</sup>the Secretary of State] shall consider whether it is appropriate for the object, collection or group to be, or continue to be, kept in that place, and for that purpose [<sup>F3</sup>the Secretary of State] shall obtain such expert advice as appears to [<sup>F3</sup>him] to be appropriate.

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- (6) [<sup>F3</sup>The Secretary of State] shall lay before Parliament as soon as may be after the end of each financial year a statement giving particulars of any disposal or transfer made in that year in pursuance of directions given under this section.
- (7) References in this section to the disposal or transfer of any property include references to leasing, sub-leasing or lending it for any period and on any terms.

#### Textual Amendments

- F3** Words in s. 9(1)-(6) substituted (3. 7. 1992) by S.I. 1992/1311, art. 12(2), **Sch. 2 para. 5(2)(a)-(d)(4)**.  
**F4** Words in s. 9(2) substituted (4.3.1998) by 1997 c. 14, s. 3, **Sch. Pt. I para. 2(2)**; S.I. 1998/292, **art.2**  
**F5** S. 9(2A) inserted (4.3.1998) by 1997 c. 14, s. 3, **Sch. Pt. I para. 2(3)**; S.I. 1998/292, **art.2**

### 10 Receipts and expenses in respect of property accepted by Commissioners.

- (1) This section applies where property is accepted in satisfaction of tax and [<sup>F6</sup>the Secretary of State][<sup>F6</sup>has] made a payment in respect of the property under section 8 above.
- (2) Any sums received on the disposal of, or of any part of, the property (including any premium, rent or other consideration arising from the leasing, sub-leasing or lending of the property) and any sums otherwise received in connection with the property shall be paid to [<sup>F6</sup>the Secretary of State].
- (3) Any expenses incurred in connection with the property so far as not disposed of under section 9 above, including in the case of leasehold property any rent payable in respect of it, shall be defrayed by [<sup>F6</sup>the Secretary of State].

#### Textual Amendments

- F6** Words in s. 10(1)-(3) substituted (3. 7. 1992) by S.I. 1992/1311, art. 12(2), **Sch. 2 para. 5(2)(a)(4)**.

### 11 Exemption from stamp duty.

No stamp duty shall be payable on any conveyance or transfer of property made under section 9 above to any such institution or body as is mentioned in subsection (2) of that section or on any conveyance or transfer made under subsection (4) of that section.

### 12 Approval of property for acceptance in satisfaction of tax.

- (1) . . . <sup>F7</sup>
- (2) The power of the Commissioners of Inland Revenue to accept property in satisfaction of estate duty under the provisions mentioned in subsection (3) of section 8 above shall not be exercisable except with the agreement of [<sup>F8</sup>the Secretary of State]; and [<sup>F8</sup>the Secretary of State] shall exercise the functions conferred on the Treasury by the provisions mentioned in paragraphs (b) and (c) of that subsection. . . <sup>F9</sup>.
- (3) Any question whether an object or collection or group of objects is pre-eminent shall be determined under the provisions mentioned in section 8(3)(b) or (c) above in the same way as under [<sup>F10</sup>section 230(4) of the Capital Transfer Tax Act 1984].

*Status: Point in time view as at 04/03/1998.*

*Changes to legislation: There are currently no known outstanding effects for the National Heritage Act 1980, Part II. (See end of Document for details)*

#### Textual Amendments

- F7** S. 12(1) repealed by Capital Transfer Tax Act 1984 (c. 51, SIF 65), s. 277, **Sch. 9**  
**F8** Words in s. 12(2) substituted (3. 7. 1992) by S.I. 1992/1311, art. 12(2), **Sch. 2 para. 5(2)(a)**.  
**F9** Words repealed by Capital Transfer Tax Act 1984 (c. 51, SIF 65), s. 277, **Sch. 9**  
**F10** Words substituted by Capital Transfer Tax Act 1984 (c. 51, SIF 65), s. 276, **Sch. 8 para. 14**

### 13 Acceptance of property in satisfaction of interest on tax.

- (1) . . . <sup>F11</sup>
- (2) References to estate duty in—
- (a) the provisions mentioned in section 8(3) above; and
  - (b) section 32 of the <sup>M9</sup>Finance Act 1958 and section 5 of the <sup>M10</sup>Finance Act (Northern Ireland) 1958,
- shall include references to interest payable under section 18 of the <sup>M11</sup>Finance Act 1896.
- (3) Section 8 above shall have effect where by virtue of this section [<sup>F12</sup>or section 230(1) or 231(2) of the Capital Transfer Tax Act 1984] property is accepted in satisfaction of interest as it has effect where property is accepted in satisfaction of capital transfer tax or estate duty and references in this Part of this Act to property accepted in satisfaction of tax shall be construed accordingly.

#### Textual Amendments

- F11** S. 13(1) repealed by Capital Transfer Tax Act 1984 (c. 51, SIF 65), s. 277, **Sch. 9**  
**F12** Words inserted by Capital Transfer Tax Act 1984 (c. 51, SIF 65), s. 276, **Sch. 8 para. 15**

#### Marginal Citations

- M9** 1958 c. 56.  
**M10** 1958 c. 14 (N.I.)  
**M11** 1896 c. 28.

### 14 Transfer of Ministerial functions.

- (1) Her Majesty may by Order in Council provide for the transfer to the Trustees of the National Heritage Memorial Fund of any functions exercisable by [<sup>F13</sup>the Secretary of State] under any of the provisions of this Part of this Act [<sup>F14</sup>or under section 230 of the Capital Transfer Tax Act 1984].
- (2) An Order under this section may contain such incidental, consequential and supplemental provisions as may be necessary or expedient for the purpose of giving effect to the Order, including provisions adapting any of the provisions referred to in subsection (1) above.
- (3) No Order shall be made under this section unless a draft of the Order has been laid before, and approved by a resolution of, each House of Parliament.

*Status: Point in time view as at 04/03/1998.*

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#### **Textual Amendments**

- F13** Words in s. 14(1) substituted (3. 7. 1992) by S.I. 1992/1311, art. 12(2), **Sch. 2 para. 5(2)(e)**.  
**F14** Words substituted by **Capital Transfer Tax Act 1984 (c. 51, SIF 65)**, s. 276, **Sch. 8 para. 16**

### **15 Abolition of National Land Fund.**

- (1) Sections 48, 50 and 51 of the <sup>M12</sup>Finance Act 1946 (which establish the National Land Fund for the purpose of making such payments as are mentioned in section 8 above and contain other provisions superseded by this Part of this Act) and section 7 of the <sup>M13</sup>Historic Buildings and Ancient Monuments Act 1953 (which enables payments to be made out of that Fund for various other purposes) shall cease to have effect.
- (2) Subsection (1) above does not affect subsection (4) of the said section 48 (accounts) in relation to any receipts into or payments out of the National Land Fund at any time before that section ceases to have effect.
- (3) The Treasury shall, within six months of the date on which the said section 48 ceases to have effect, cancel all investments of the National Land Fund in debt charged on the National Loans Fund.

#### **Modifications etc. (not altering text)**

- C1** The text of ss. 15(1), 18(5), Sch. 2 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

#### **Marginal Citations**

- M12** 1946 c. 64.  
**M13** 1953 c. 49.

**Status:**

Point in time view as at 04/03/1998.

**Changes to legislation:**

There are currently no known outstanding effects for the National Heritage Act 1980, Part II.