



Finance Act 1980

1980 CHAPTER 48

PART IV

CAPITAL TRANSFER TAX

94 Delivery of accounts.

- (1) ^{F1}
- (7) In section 12 of the ^{M1}Customs, Inland Revenue, and Savings Banks Act 1877 (transmission and custody of inventories in Scotland)—
- (a) for the word “All”, where first occurring, there shall be substituted the words “ To the extent that the Registrar, Capital Taxes Office at Edinburgh may require, ” ; and
 - (b) the words “as often as required” shall cease to have the effect.
- (8) ^{F1}

Textual Amendments

F1 S. 94(1)–(6)(8)(9) repealed by [Capital Transfer Tax Act 1984 \(c. 51\)](#), ss. 274, 277, Schs. 7, 9

Modifications etc. (not altering text)

C1 S. 94 excluded (E.W.) by [S.I. 1981/880](#); (S.) by [S.I. 1981/881](#); (N.I.) by [S.I. 1981/1441](#)

C2 S. 94 amended by [Supreme Court Act 1981 \(c. 54\)](#), s. 152(1), [Sch. 5](#)

Marginal Citations

M1 1877 c. 13.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1980, Section 94.