



Finance Act 1981

1981 CHAPTER 35

PART X

MISCELLANEOUS AND SUPPLEMENTARY

135 Chevening Estate.

- (1) The enactments relating to ^{F1}. . . [^{F2}capital transfer tax] shall not apply in respect of property held on the trusts of the trust instrument set out in the ^{M1}Schedule to Chevening Estate Act 1959.
- (2) This section shall be deemed always to have had effect.

Textual Amendments

- F1** Words in s. 135 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch.12](#) (with s. 201(3), [Sch. 11 paras. 20, 22, 26\(2\), 27](#)).
- F2** Words substituted by [Finance Act 1985 \(c. 54\)](#), s. 93(7), [Sch. 25 para. 10](#)

Marginal Citations

- M1** [1959 c. 49](#).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1981, Section 135.