

---

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982, Part VII. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 22

#### REPEALS

#### PART VII

#### CAPITAL TRANSFER TAX

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

- C1** Part of the text of Sch. 22 Pts. II, III, VII and X is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1975 c. 7.	The Finance Act 1975.	<p>In section 20(7) the words “(within the meaning of Schedule 5 to this Act)”.</p> <p>Section 26(2A).</p> <p>In section 51, in subsection (1) the definition of “capital distribution”, and in subsection (5) the words “(except paragraph 11(10) of Schedule 5)”.</p> <p>In Schedule 4, in paragraphs 2(7), 12(4) and 19(1)(c) the words “or section 89 of the Finance Act 1980” and the words “or paragraph 3 of Schedule 15 to the Finance Act 1981”.</p> <p>In Schedule 5—</p> <p>paragraphs 6 to 15;</p> <p>paragraph 16(5);</p> <p>in paragraph 17, in subparagraph (1) the words “or (c) charities”, subparagraph (3)(c) to (e) and the word “and” immediately</p>

---

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1982, Part VII. (See end of Document for details)*

---

1976 c. 40.	The Finance Act 1976.	<p>preceding paragraph (c), and sub-paragraphs (4) and (5) to (9);</p> <p>in paragraph 18 (as it applies where the failure or determination of the trusts concerned was before 12th April 1978), sub-paragraphs (2) and (3);</p> <p>in paragraph 19 (as it applies to property transferred into settlement before 10th March 1981), sub-paragraphs (2) and (3);</p> <p>paragraphs 20 and 21;</p> <p>in paragraph 24, sub-paragraph (4).</p> <p>In Schedule 6, paragraphs 10(2), 11(1A), 12(2), 13(1A) and 15(6).</p> <p>Section 79(2), (5) and (6).</p> <p>Section 84.</p> <p>In section 105, in subsection (1) the words “(2) and” and “paragraph 6(7) were omitted and”, and subsection (2).</p> <p>Section 106.</p> <p>Section 107(3) and (4).</p> <p>Section 110(3).</p> <p>In section 111, subsections (1) to (3), in subsection (4) the words from “after sub-paragraph (1)” to “Schedule 5 to this Act”, and subsection (5).</p> <p>In section 118(2) the words from “and subsection (4)” onwards.</p> <p>Section 118(4).</p> <p>In Schedule 11, paragraph 4.</p> <p>In Schedule 14, paragraphs 2, 3, 8, 11, 12, 13(c) and (d), 14, 15, 16 and 17.</p>
-------------	-----------------------	---

---

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1982, Part VII. (See end of Document for details)*

---

1977 c. 36.	The Finance Act 1977.	Section 50. In section 51, subsections (3) and (4).
1978 c. 42.	The Finance Act 1978.	In section 64, subsection (6), and in subsection (7) the words from the beginning to “and” and the word “other”. In section 69, subsections (2) and (3), and in subsection (6) the words “6(6B) and 14(5)”. Section 70. In section 71(2) the words from “but” to the end. In section 72(2) the words from “and” onwards. In Schedule 11, paragraph 1.
1979 c. 47.	The Finance (No. 2) Act 1979.	Section 23.
1980 c. 48.	The Finance Act 1980.	In section 86, subsection (4), and in subsection (5) the words “and (4)”. Section 88(1) to (6). Sections 89 to 91. In Schedule 15, paragraphs 3 and 4A, and in paragraph 5 the words “or 81(4)(b)”, “or a settlement which ceased to exist” and “or when the settlement ceased to exist”. Schedule 16.
1981 c. 35.	The Finance Act 1981.	In section 92, subsection (3), in subsection (4) the words “or 81(4)(b)”, “or a settlement which ceased to exist” and “or when the settlement ceased to exist”, and subsection (5). Section 99. Section 102. Schedule 15.

---

1 The repeals of—  
(a) section 26(2A) of the Finance Act 1975,

---

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1982, Part VII. (See end of Document for details)*

---

- (b) paragraph 4A of Schedule 15 to the Finance Act 1980, and
  - (c) section 99 of and Schedule 15 to the Finance Act 1981,together with the repeals in Schedule 4 to the Finance Act 1975 relating to Schedule 15 to the Finance Act 1981, have effect in relation to deaths on or after 15th November 1976.
- 2 The repeal of paragraph 12(1) and (2) of Schedule 5 to the Finance Act 1975 has effect as from 1st January 1982.
- 3 The remaining repeals, except those in section 86 of the Finance Act 1980, have effect in relation to events after 8th March 1982 (or, in a case within Part II of Schedule 15 to this Act, 31st March 1983 or, as the case may be, 31st March 1984).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1982, Part VII.