

## SCHEDULES

### SCHEDULE 2

#### REPEALS

#### PART II

#### CAPITAL TRANSFER TAX

Chapter	Short Title	Extent of Repeal
1925 c. 23.	The Administration of Estates Act 1925.	In the First Schedule, paragraph 8(b).
1955 c. 24 (N.I.).	The Administration of Estates Act (Northern Ireland) 1955.	In the First Schedule, paragraph 8(b).
1975 c. 7.	The Finance Act 1975.	<p>In section 26(3), the words " 10(1)(6) or " given to a charity or property" and " charity or, as the case may be, the ".</p> <p>In section 45, in subsection (1), paragraph (c) and the word " or " immediately preceding it, and subsections (2A) and (3).</p> <p>In Schedule 4, in paragraphs 12(3) and 19(2), the words " a charity or only ".</p> <p>In Schedule 6, in paragraph 10(1), paragraph (b) and the word " and" immediately preceding it.</p>
1976 c. 40.	The Finance Act 1976.	In Schedule 10, paragraph 2(1A)(b).

1. The repeals in the Administration of Estates Act 1925 and the Administration of Estates Act (Northern Ireland) 1955 have effect in relation to deaths on or after the day on which this Act is passed.
2. The repeals of—
  - (a) subsections (1)(c), (2A) and (3) of section 45 of the Finance Act 1975,
  - (b) paragraph 2(1A)(b) of Schedule 10 to the Finance Act 1976, and
  - (c) section 49 of the Finance Act 1977, have effect in relation to transfers of value made, and other events occurring, on or after 15th March 1983.
3. The remaining repeals have effect in relation to transfers of value made on or after 15th March 1983.

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*Status: This is the original version (as it was originally enacted).*

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Chapter	Short Title	Extent of Repeal
1977 c. 36.	The Finance Act 1977.	Section 49.
1982 c. 39.	The Finance Act 1982.	Section 92(2).
		<ol style="list-style-type: none"> <li>1. The repeals in the Administration of Estates Act 1925 and the Administration of Estates Act (Northern Ireland) 1955 have effect in relation to deaths on or after the day on which this Act is passed.</li> <li>2. The repeals of— <ol style="list-style-type: none"> <li>(a) subsections (1)(c), (2A) and (3) of section 45 of the Finance Act 1975,</li> <li>(b) paragraph 2(1A)(b) of Schedule 10 to the Finance Act 1976, and</li> <li>(c) section 49 of the Finance Act 1977, have effect in relation to transfers of value made, and other events occurring, on or after 15th March 1983.</li> </ol> </li> <li>3. The remaining repeals have effect in relation to transfers of value made on or after 15th March 1983.</li> </ol>