

**Changes to legislation:** *Inheritance Tax Act 1984 is up to date with all changes known to be in force on or before 22 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

## [<sup>F1</sup>SCHEDULE A1

### NON-EXCLUDED OVERSEAS PROPERTY

#### Textual Amendments

- F1** Sch. A1 inserted (with effect in accordance with Sch. 10 para. 9 of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 10 para. 1** (with Sch. 10 para. 9(2))

## PART 1

### OVERSEAS PROPERTY WITH VALUE ATTRIBUTABLE TO UK RESIDENTIAL PROPERTY

#### *Introductory*

- 1 Property is not excluded property by virtue of section 6(1) or 48(3)(a) if and to the extent that paragraph 2 or 3 applies to it.

#### *Close company and partnership interests*

- 2 (1) This paragraph applies to an interest in a close company or in a partnership, if and to the extent that the interest meets the condition in sub-paragraph (2).
- (2) The condition is that the value of the interest is—
- (a) directly attributable to a UK residential property interest, or
  - (b) attributable to a UK residential property interest by virtue only of one or more of the following—
    - (i) an interest in a close company;
    - (ii) an interest in a partnership;
    - (iii) property to which paragraph 3 (loans) applies.
- (3) For the purposes of sub-paragraphs (1) and (2) disregard—
- (a) an interest in a close company, if the value of the interest is less than 5% of the total value of all the interests in the close company;
  - (b) an interest in a partnership, if the value of the interest is less than 5% of the total value of all the interests in the partnership.
- (4) In determining under sub-paragraph (3) whether to disregard a person's interest in a close company or partnership, treat the value of the person's interest as increased by the value of any connected person's interest in the close company or partnership.
- (5) In determining whether or to what extent the value of an interest in a close company or in a partnership is attributable to a UK residential property interest for the purposes of sub-paragraph (1), liabilities of a close company or partnership are to be attributed rateably to all of its property, whether or not they would otherwise be attributed to any particular property.

#### *Loans*

- 3 This paragraph applies to—

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- (a) the rights of a creditor in respect of a loan which is a relevant loan (see paragraph 4), and
  - (b) money or money's worth held or otherwise made available as security, collateral or guarantee for a loan which is a relevant loan, to the extent that it does not exceed the value of the relevant loan.
- 4 (1) For the purposes of this Schedule a loan is a relevant loan if and to the extent that money or money's worth made available under the loan is used to finance, directly or indirectly—
- (a) the acquisition by an individual, a partnership or the trustees of a settlement of—
    - (i) a UK residential property interest, or
    - (ii) property to which paragraph 2 to any extent applies, or
  - (b) the acquisition by an individual, a partnership or the trustees of a settlement of an interest in a close company or a partnership (“the intermediary”) and the acquisition by the intermediary of property within paragraph (a)(i) or (ii).
- (2) In this paragraph references to money or money's worth made available under a loan or sale proceeds being used “indirectly” to finance the acquisition of something include the money or money's worth or sale proceeds being used to finance—
- (a) the acquisition of any property the proceeds of sale of which are used directly or indirectly to finance the acquisition of that thing, or
  - (b) the making, or repayment, of a loan to finance the acquisition of that thing.
- (3) In this paragraph references to the acquisition of a UK residential property interest by an individual, a partnership, the trustees of a settlement or a close company include the maintenance, or an enhancement, of the value of a UK residential property interest which is (as the case may be) the property of the individual, property comprised in the settlement or property of the partnership or close company.
- (4) Where the UK residential property interest by virtue of which a loan is a relevant loan is disposed of, the loan ceases to be a relevant loan.
- (5) Where a proportion of the UK residential property interest by virtue of which a loan is a relevant loan is disposed of, the loan ceases to be a relevant loan by the same proportion.
- (6) In this Schedule, references to a loan include an acknowledgment of debt by a person or any other arrangement under which a debt arises; and in such a case references to money or money's worth made available under the loan are to the amount of the debt.

## PART 2

### SUPPLEMENTARY

#### *Disposals and repayments*

- 5 (1) This paragraph applies to—
- (a) property which constitutes consideration in money or money's worth for the disposal of property to which paragraph 2 or paragraph 3(a) applies;
  - (b) any money or money's worth paid in respect of a creditor's rights falling within paragraph 3(a);

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- (c) any property directly or indirectly representing property within paragraph (a) or (b).
- (2) If and to the extent that this paragraph applies to any property—
- (a) for the two-year period it is not excluded property by virtue of section 6(1), (1A) or (2) or 48(3)(a), (3A) or (4), and
  - (b) if it is held in a qualifying foreign currency account within the meaning of section 157 (non-residents' bank accounts), that section does not apply to it for the two-year period.
- (3) The two-year period is the period of two years beginning with the date of—
- (a) the disposal referred to in sub-paragraph (1)(a), or
  - (b) the payment referred to in sub-paragraph (1)(b).
- (4) The value of any property within sub-paragraph (1)(c) is to be treated as not exceeding the relevant amount.
- (5) The relevant amount is—
- (a) where the property within sub-paragraph (1)(c) directly or indirectly represents property within sub-paragraph (1)(a) (“the consideration”), the value of the consideration at the time of the disposal referred to in that sub-paragraph, and
  - (b) where the property within sub-paragraph (1)(c) directly or indirectly represents property within sub-paragraph (1)(b), the amount of the money or money's worth paid as mentioned in that sub-paragraph.

#### *Tax avoidance arrangements*

- 6 (1) In determining whether or to what extent property situated outside the United Kingdom is excluded property, no regard is to be had to any arrangements the purpose or one of the main purposes of which is to secure a tax advantage by avoiding or minimising the effect of paragraph 1 or 5.
- (2) In this paragraph—
- “tax advantage” has the meaning given in section 208 of the Finance Act 2013;
  - “arrangements” includes any scheme, transaction or series of transactions, agreement or understanding (whether or not legally enforceable and whenever entered into) and any associated operations.

#### *Double taxation relief arrangements*

- 7 (1) Nothing in any double taxation relief arrangements made with the government of a territory outside the United Kingdom is to be read as preventing a person from being liable for any amount of inheritance tax by virtue of paragraph 1 or 5 in relation to any chargeable transfer if under the law of that territory—
- (a) no tax of a character similar to inheritance tax is charged on that chargeable transfer, or
  - (b) a tax of a character similar to inheritance tax is charged in relation to that chargeable transfer at an effective rate of 0% (otherwise than by virtue of a relief or exemption).
- (2) In this paragraph—

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“double taxation relief arrangements” means arrangements having effect under section 158(1);

“effective rate” means the rate found by expressing the tax chargeable as a percentage of the amount by reference to which it is charged.

### PART 3

#### INTERPRETATION

##### *UK residential property interest*

- 8 (1) In this Schedule “UK residential property interest” means an interest in UK land—
- (a) where the land consists of a dwelling,
  - (b) where and to the extent that the land includes a dwelling, or
  - (c) where the interest subsists under a contract for an off-plan purchase.
- (2) For the purposes of sub-paragraph (1)(b), the extent to which land includes a dwelling is to be determined on a just and reasonable basis.
- (3) In this paragraph—
- “interest in UK land” has <sup>[F2]</sup>the same meaning as it has for the purposes of section 1A(3)(b) of the 1992 Act (see section 1C of that Act);]
- “the land”, in relation to an interest in UK land which is an interest subsisting for the benefit of land, is a reference to the land for the benefit of which the interest subsists;
- “dwelling” has <sup>[F3]</sup>the same meaning as it has for the purposes of Schedule 1B to the 1992 Act;]
- “contract for an off-plan purchase” <sup>[F4]</sup>means a contract for the acquisition of land consisting of, or including, a building, or part of a building, that is to be constructed or adapted for use as a dwelling.]

#### **Textual Amendments**

- F2** Words in Sch. A1 para. 8(3) substituted (with effect in accordance with Sch. 1 paras. 120, 123 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 1 para. 95\(a\)](#)
- F3** Words in Sch. A1 para. 8(3) substituted (with effect in accordance with Sch. 1 paras. 120, 123 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 1 para. 95\(b\)](#)
- F4** Words in Sch. A1 para. 8(3) substituted (with effect in accordance with Sch. 1 paras. 120, 123 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 1 para. 95\(c\)](#)

##### *Close companies*

- 9 (1) In this Schedule—
- “close company” means a company within the meaning of the Corporation Tax Acts which is (or would be if resident in the United Kingdom) a close company for the purposes of those Acts;
- references to an interest in a close company are to the rights and interests that a participator in a close company has in that company.
- (2) In this paragraph—

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“participator”, in relation to a close company, means any person who is (or would be if the company were resident in the United Kingdom) a participator in relation to that company within the meaning given by section 454 of the Corporation Tax Act 2010;

references to rights and interests in a close company include references to rights and interests in the assets of the company available for distribution among the participators in the event of a winding-up or in any other circumstances.

### *Partnerships*

- 10 In this Schedule “partnership” means—
- (a) a partnership within the Partnership Act 1890,
  - (b) a limited partnership registered under the Limited Partnerships Act 1907,
  - (c) a limited liability partnership formed under the Limited Liability Partnerships Act 2000 or the Limited Liability Partnerships Act (Northern Ireland) 2002, or
  - (d) a firm or entity of a similar character to either of those mentioned in paragraph (a) or (b) formed under the law of a country or territory outside the United Kingdom.]

## SCHEDULE 1

### *[<sup>F5</sup>TABLE OF RATES OF TAX*

<i>Portion of value</i>		<i>Rate of tax</i>
<b>Lower limit (£)</b>	<b>Upper limit (£)</b>	<b>Per cent.</b>
0	325,000	Nil
325,000		40]

#### **Textual Amendments**

- F5** Table in Sch. 1 substituted (with application to any chargeable transfer made on or after 6.4.2009) by [Finance Act 2006 \(c. 25\), s. 155\(1\)\(b\)\(2\)\(4\)](#); and that substitution continued (with effect in relation to chargeable transfers made on or after 6.4.2010) by virtue of [Finance Act 2010 \(c. 13\), s. 8](#) (in place of the substitution by [Finance Act 2007 \(c. 11\), s. 4](#))

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## [<sup>F6</sup>SCHEDULE 1A

### GIFTS TO CHARITIES ETC: TAX CHARGED AT LOWER RATE

#### Textual Amendments

**F6** Sch. 1A inserted (with effect in accordance with Sch. 33 para. 10(1) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 33 para. 1](#)

#### *Application of this Schedule*

- 1 (1) This Schedule applies if—
- (a) a chargeable transfer is made (under section 4) on the death of a person (“D”), and
  - (b) all or part of the value transferred by the chargeable transfer is chargeable to tax at a rate other than nil per cent.
- (2) The part of the value transferred that is chargeable to tax at a rate other than nil per cent is referred to in this Schedule as “TP”.

#### *The relief*

- 2 (1) If the charitable giving condition is met—
- (a) the tax charged on the part of TP that qualifies for the lower rate of tax is to be charged at the lower rate of tax, and
  - (b) the tax charged on any remaining part of TP is to be charged at the rate at which it would (but for this Schedule) have been charged on the whole of TP in accordance with section 7.
- (2) For the purposes of this paragraph, the charitable giving condition is met if, for one or more components of the estate (taking each component separately), the donated amount is at least 10% of the baseline amount.
- (3) Paragraph 3 defines the components of the estate.
- (4) Paragraphs 4 and 5 explain how to calculate the donated amount and the baseline amount for each component.
- (5) The part of TP that “qualifies for the lower rate of tax” is the part attributable to all the property in each of the components for which the donated amount is at least 10% of the baseline amount.
- (6) The lower rate of tax is 36%.

#### *The components of the estate*

- 3 (1) For the purposes of paragraph 2, the components of the estate are—
- (a) the survivorship component,
  - (b) the settled property component, and
  - (c) the general component.

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- (2) The survivorship component is made up of all the property comprised in the estate that, immediately before D's death, was joint (or common) property liable to pass on D's death—
- (a) by survivorship (in England and Wales or Northern Ireland),
  - (b) under a special destination (in Scotland), or
  - (c) by or under anything corresponding to survivorship or a special destination under the law of a country or territory outside the United Kingdom.
- (3) The settled property component is made up of all the settled property comprised in the estate in which there subsisted, immediately before D's death, an interest in possession to which D was beneficially entitled immediately before death.
- (4) The general component is made up of all the property comprised in the estate other than—
- (a) property in the survivorship component,
  - (b) property in the settled property component, and
  - (c) property that forms part of the estate by virtue of section 102(3) of the Finance Act 1986 (gifts with reservation).

*The donated amount*

- 4 The donated amount, for a component of the estate, is so much of the value transferred by the relevant transfer as (in total) is attributable to property that—
- (a) forms part of that component, and
  - (b) is property in relation to which section 23(1) applies.

*The baseline amount*

- 5 The baseline amount, for a component of the estate, is the amount calculated in accordance with the following steps—

*Step 1* Determine the part of the value transferred by the chargeable transfer that is attributable to property in that component.

*Step 2* Deduct from the amount determined under Step 1 the appropriate proportion of the available nil-rate band.

“The appropriate proportion” is a proportion equal to the proportion that the amount determined under Step 1 bears to the value transferred by the chargeable transfer as a whole.

“The available nil-rate band” is the amount (if any) by which—

- (a) the nil-rate band maximum (increased, where applicable, in accordance with section 8A), exceeds
- (b) the sum of the values transferred by previous chargeable transfers made by D in the period of 7 years ending with the date of the relevant transfer.

*Step 3* Add to the amount determined under Step 2 an amount equal to so much of the value transferred by the relevant transfer as (in total) is attributable to property that—

- (a) forms part of that component, and
- (b) is property in relation to which section 23(1) applies.

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The result is the baseline amount for that component.

*Rules for determining whether charitable giving condition is met*

- 6
- (1) For the purpose of calculating the donated amount and the baseline amount, any amount to be arrived at in accordance with section 38(3) or (5) is to be arrived at assuming the rate of tax is the lower rate of tax (see paragraph 2(6)).
  - (2) For the purpose of calculating the donated amount, section 39A does not apply to a specific gift of property in relation to which section 23(1) applies (but that section does apply to such a gift for the purpose of calculating the baseline amount).
  - (3) Subject to sub-paragraphs (1) and (2), the provisions of this Act apply for the purpose of calculating the donated amount and the baseline amount as for the purpose of calculating the tax to be charged on the value transferred by the chargeable transfer.

*Election to merge parts of the estate*

- 7
- (1) An election may be made under this paragraph if, for a component of the estate, the donated amount is at least 10% of the baseline amount.
  - (2) That component is referred to as “the qualifying component”.
  - (3) The effect of the election is that the qualifying component and one or more eligible parts of the estate (as specified in the election) are to be treated for the purposes of this Schedule as if they were a single component.
  - (4) Accordingly, if the donated amount for that deemed single component is at least 10% of the baseline amount for it, the property in that component is to be included in the part of TP that qualifies for the lower rate of tax.
  - (5) In relation to the qualifying component—
    - (a) each one of the other two components of the estate is an “eligible part” of the estate, and
    - (b) all the property that forms part of the estate by virtue of section 102(3) of the Finance Act 1986 (gifts with reservation) is also an “eligible part” of the estate.
  - (6) The election must be made by all those who are appropriate persons with respect to the qualifying component and each of the eligible parts to be treated as a single component.
  - (7) “Appropriate persons” means—
    - (a) with respect to the survivorship component, all those to whom the property in that component passes on D's death (or, if they have subsequently died, their personal representatives),
    - (b) with respect to the settled property component, the trustees of all the settled property in that component,
    - (c) with respect to the general component, all the personal representatives of D or, if there are none, all those who are liable for the tax attributable to the property in that component, and
    - (d) with respect to property within paragraph (b) of sub-paragraph (5), all those in whom the property within that paragraph is vested when the election is to be made.



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### *Opting out*

- 8 (1) If an election is made under this paragraph in relation to a component of the estate, this Schedule is to apply as if the donated amount for that component were less than 10% of the baseline amount for it (whether or not it actually is).
- (2) The election must be made by all those who are appropriate persons (as defined in paragraph 7(7)) with respect to the component.

### *Elections: procedure*

- 9 (1) An election under this Schedule must be made by notice in writing to HMRC within two years after D's death.
- (2) An election under this Schedule may be withdrawn by notice in writing to HMRC given—
- (a) by all those who would be entitled to make such an election, and
  - (b) no later than the end of the period of two years and one month after D's death.
- (3) An officer of Revenue and Customs may agree in a particular case to extend the time limit in sub-paragraph (1) or (2)(b) by such period as the officer may allow.

### *General interpretation*

- 10 In this Schedule, in relation to D—
- “the chargeable transfer” means the chargeable transfer mentioned in paragraph 1(1);
  - “the estate” means D's estate immediately before death;
  - “the relevant transfer” means the transfer of value that D is treated (under section 4) as having made immediately before death.]

## SCHEDULE 2

### PROVISIONS APPLYING ON REDUCTION OF TAX

#### *Interpretation*

- 1 In this Schedule—
- (a) references to a reduction are to a reduction of tax by the substitution of [<sup>F7</sup>a new Table] in Schedule 1 to this Act, and
  - (b) references to something happening before or after a reduction are to its happening before or, as the case may be, on or after the date on which [<sup>F8</sup>the Table] giving effect to the reduction [<sup>F9</sup>comes] into force.

#### **Textual Amendments**

- F7** Finance Act 1986 Sch. 19, para. 37(1)(a), with effect from 18 March 1986. Originally “new Tables”.
- F8** Finance Act 1986 Sch. 19, para. 37(1)(b), with effect from 18 March 1986. Originally “the Tables”.

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**F9** Finance Act 1986 Sch. 19 para. 37(2) *with effect from 18 March 1986. Originally “come”.*

*[<sup>F10</sup> Death within seven years of potentially exempt transfer*

**Textual Amendments**

**F10** Finance Act 1986 Sch. 19, para. 37(3) *with effect from 18 March 1986.*

- 1A Where a person who has made a potentially exempt transfer before a reduction dies after that reduction (or after that and one or more subsequent reductions) and within the period of seven years beginning with the date of the transfer, tax shall be chargeable by reason of the transfer proving to be a chargeable transfer only if, and to the extent that, it would have been so chargeable if the Table in Schedule 1 as substituted by that reduction (or by the most recent of those reductions) had applied to that transfer.]

*Death within [<sup>F11</sup> seven years] of chargeable transfer*

**Textual Amendments**

**F11** Finance Act 1986 Sch. 19, para. 37(4)(a), *with effect from 18 March 1986. Originally “three years”.*

- 2 Where a person who has made a chargeable transfer [<sup>F12</sup> other than a potentially exempt transfer] before a reduction dies after that reduction (or after that and one or more subsequent reductions) and within [<sup>F13</sup> seven years] of the transfer, additional tax shall be chargeable by reason of his death only if, and to the extent that, it would have been so chargeable if . . . <sup>F14</sup>[<sup>F15</sup> the Table] in Schedule 1 as substituted by that reduction (or by the most recent of those reductions) had applied to that transfer.

**Textual Amendments**

**F12** Finance Act 1986 Sch. 19 para. 37(4)(b) *with effect from 18 March 1986.*

**F13** Finance Act 1986 Sch. 19, para. 37(4)(a), *with effect from 18 March 1986. Originally “three years”.*

**F14** *Repealed by* Finance Act 1986 s. 101(3), Sch. 19, para. 37(4)(c) *and* Sch. 23, Part X, *with effect from 18 March 1986.*

**F15** Finance Act 1986 Sch. 19, para. 37(1)(b), *with effect from 18 March 1986. Originally “the Tables.”*

*Settlement without interest in possession*

- 3 Where tax is chargeable under section 65 of this Act on any occasion after a reduction and the rate at which it is charged is determined under section 69 by reference to the rate that was (or would have been) charged under section 64 on an occasion before that reduction (or before that and one or more other reductions), the rate charged on the later occasion shall be determined as if . . . <sup>F16</sup>[<sup>F17</sup> the Table]

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in Schedule 1 as substituted by that reduction (or by the most recent of those reductions) had been in force on the earlier occasion.

#### Textual Amendments

- F16** *Repealed by Finance Act 1986, s. 101(3), Sch. 19, para. 37(5) and Sch. 23, Part X with effect from 18 March 1986.*
- F17** *Finance Act 1986 Sch. 19, para. 37(1)(b), with effect from 18 March 1986. Originally “the Tables.”*

#### *Disposal of trees etc. following exemption on death*

- 4 Where the value of any trees or underwood has been left out of account under Chapter III of Part V of this Act in determining the value transferred by the chargeable transfer made on a death before a reduction and tax is chargeable under section 126 on a disposal of the trees or underwood after that reduction (or after that and one or more subsequent reductions) the rate or rates mentioned in section 128 shall be determined as if . . . <sup>F18</sup><sup>F19</sup>the Tables] in Schedule 1 as substituted by that reduction (or by the most recent of those reductions) had applied to that transfer.

#### Textual Amendments

- F18** *Repealed by Finance Act 1986, s. 101(3), Sch. 19, para. 37(6) and Sch. 23, Part X with effect from 18 March 1986.*
- F19** *Finance Act 1986 Sch. 19, para. 37(1)(b), with effect from 18 March 1986. Originally “the Tables.”*

#### *Conditionally exempt transfers*

- 5 Where tax is chargeable under section 32 [<sup>F20</sup>or 32A] of this Act by reason of a chargeable event occurring after a reduction and the rate or rates at which it is charged fall to be determined under the provisions of section 33(1)(b)(ii) by reference to a death which occurred before that reduction (or before that and one or more other reductions) those provisions shall apply as if [<sup>F21</sup>the Table] in Schedule 1 as substituted by that reduction (or by the most recent of those reductions) had been in force at the time of the death.

#### Textual Amendments

- F20** *Finance Act 1985 Sch. 26, para. 5, in relation to events occurring after 18 March 1985.*
- F21** *Finance Act 1986 Sch. 19, para. 37(1)(b), with effect from 18 March 1986. Originally “the Tables.”*

#### *Maintenance funds for historic buildings*

- 6 Where tax is chargeable under paragraph 8 of Schedule 4 to this Act on any occasion after a reduction and the rate at which it is charged falls to be determined under paragraph 14 of that Schedule by reference to a death which occurred before that reduction (or before that and one or more other reductions) paragraph 14 shall apply

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as if [<sup>F22</sup>the Table] in Schedule 1 as substituted by that reduction (or by the most recent of those reductions) had been in force at the time of the death.

**Textual Amendments**

**F22** Finance Act 1986 Sch. 19, para. 37(1)(b), with effect from 18 March 1986. Originally “the Tables.”

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F23

**Textual Amendments**

**F23** Repealed by Finance Act 1986 s. 114(6) and Sch. 23, Part X, with effect from 18 March 1986.

*[<sup>F24</sup>Relevant dependant with pension fund inherited from member over 75*

**Textual Amendments**

**F24** Sch. 2 para. 6A and preceding cross-heading inserted (6.4.2007) by [Finance Act 2006 \(c. 25\), s. 160, Sch. 22 para. 11](#)

6A

[<sup>F25</sup>Where tax is chargeable under section 151B of this Act on an occasion after a reduction and the rate or rates at which it is charged fall to be determined by reference to the death of a person which occurred before that reduction (or before that and one or more other reductions) that section applies as if the Table in Schedule 1 as substituted by that reduction (or by the most recent of those reductions) had been in force at the time of that person's death.]]

**Textual Amendments**

**F25** Sch. 2 para. 6A repealed (with effect as mentioned in [Sch. 19 para. 29\(8\)](#) of the amending Act) by [Finance Act 2007 \(c. 11\), ss. 67, 114, Sch. 19 para. 27, Sch. 27 Pt. 3\(1\)](#)

SCHEDULE 3

Sections 25, 32, 230 etc.

GIFTS FOR NATIONAL PURPOSES, ETC.

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

**C1** Sch. 3: function transferred (15.9.2016) by [Finance Act 2016 \(c. 24\), s. 96\(1\)\(2\)](#) (with [s. 96\(3\)](#))

The National Gallery.

The British Museum.

[<sup>F26</sup>The National Museums of Scotland.]

The National Museum of Wales.

The Ulster Museum.

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Any other similar national institution which exists wholly or mainly for the purpose of preserving for the public benefit a collection of scientific, historic or artistic interest and which is approved for the purposes of this Schedule by the Treasury.

Any museum or art gallery in the United Kingdom which exists wholly or mainly for that purpose and is [<sup>F27</sup>or has been] maintained by a local authority or university in the United Kingdom.

Any library the main function of which is to serve the needs of teaching and research at a university in the United Kingdom.

The Historic Buildings and Monuments Commission for England.

The National Trust for Places of Historic Interest or Natural Beauty.

The National Trust for Scotland for Places of Historic Interest or Natural Beauty.

The National Art Collections Fund.

The Trustees of the National Heritage Memorial Fund.

<sup>F28</sup>

.....  
The Friends of the National Libraries.

The Historic Churches Preservation Trust.

<sup>F29</sup>

.....  
[<sup>F30</sup>Natural England.]

[<sup>F31</sup>Scottish Natural Heritage].

[<sup>F32</sup>The Natural Resources Body for Wales]

[<sup>F33</sup>The Marine Management Organisation.]

Any local authority.

Any Government department (including the National Debt Commissioners).

Any university or university college in the United Kingdom.

[<sup>F34</sup>A health service body, within the meaning of [<sup>F35</sup>section 986 of the Corporation Tax Act 2010].]

#### Textual Amendments

- F26** National Heritage (Scotland) Act 1985 (c. 16, SIF 78) Sch. 2, para. 4, with effect from 1 October 1985 (S.I. 1985 No. 851 (c. 13) (s. 79)). Originally “The Royal Scottish Museum”.
- F27** Words in Sch. 3 inserted (15.9.2016) by Finance Act 2016 (c. 24), s. 96(4)
- F28** Words in Sch. 3 omitted (1.4.2012) by virtue of The Public Bodies (Abolition of the National Endowment for Science, Technology and the Arts) Order 2012 (S.I. 2012/964), arts. 1(2), 3(1), Sch.
- F29** Words in Sch. 3 repealed (1.4.2013) by The Public Bodies (Abolition of the Commission for Rural Communities) Order 2012 (S.I. 2012/2654), art. 1(4), Sch.
- F30** Words in Sch. 3 substituted (2.5.2006 for E.W. for certain purposes and 1.10.2006 in so far as not already in force) by Natural Environment and Rural Communities Act 2006 (c. 16), ss. 105(1), 107(8)(9)(10), Sch. 11 para. 105; S.I. 2006/1176, art. 4; S.I. 2006/2541, art. 2 (with art. 3, Sch.)
- F31** Words in Sch. 3 substituted (E.W.S.) (1.4.1992) by Natural Heritage (Scotland) Act 1991 (c. 28, SIF 46:1), s. 4(6), Sch. 2 para. 9; S.I. 1991/2633, art. 4.
- F32** Words in Sch. 3 substituted (1.4.2013) by The Natural Resources Body for Wales (Functions) Order 2013 (S.I. 2013/755), art. 1(2), Sch. 2 para. 183 (with Sch. 7)
- F33** Sch. 3: entry inserted (12.1.2010) by Marine and Coastal Access Act 2009 (c. 23), ss. 1, 324, Sch. 2 para. 5; S.I. 2009/3345, art. 2, Sch. para. 1
- F34** Sch. 3: entry for “health service body” inserted by National Health Service and Community Care Act 1990 (c. 19), s. 61(5) (with effect from the appointed day: on and after 17 September 1990, see S.I. 1990 No. 1329).

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**F35** Sch. 3: words in entry for "health service body" substituted (1.4.2010 with effect as mentioned in s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), ss. 1177, 1184, **Sch. 1 para. 192** (with Sch. 2)

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

**C2** By Finance Act 1985 s. 95, the functions of the Treasury were transferred to the Commissioners of Inland Revenue ("*the Board*").

SCHEDULE 4

Sections 27, 58, 77 etc.

MAINTENANCE FUNDS FOR HISTORIC BUILDINGS, ETC.

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

**C3** By Finance Act 1985 s. 95, *the functions of the Treasury were transferred to the Commissioners of Inland Revenue ("*the Board*")*.

**PART I**

TREASURY DIRECTIONS

*Giving of directions*

- 1 (1) If the conditions mentioned in paragraph 2(1) below are fulfilled in respect of settled property, the Treasury shall, on a claim made for the purpose, give a direction under this paragraph in respect of the property.
- (2) The Treasury may give a direction under this paragraph in respect of property proposed to be comprised in a settlement or to be held on particular trusts in any case where, if the property were already so comprised or held, they would be obliged to give the direction.
- (3) Property comprised in a settlement by virtue of a transfer of value made before the coming into force of section 94 of the <sup>M1</sup>Finance Act 1982 and exempt under section 84 of the <sup>M2</sup>Finance Act 1976 shall be treated as property in respect of which a direction has been given under this paragraph.

**Marginal Citations**

**M1** 1982 c.39.

**M2** 1976 c.40.

*Conditions*

- 2 (1) The conditions referred to in paragraph 1 above are—
- (a) that the Treasury are satisfied—
- (i) that the trusts on which the property is held comply with the requirements mentioned in paragraph 3 below, and

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- (ii) that the property is of a character and amount appropriate for the purposes of those trusts; and
  - (b) that the trustees—
    - (i) are approved by the Treasury,
    - (ii) include a trust corporation, a solicitor, an accountant or a member of such other professional body as the Treasury may allow in the case of the property concerned, and
    - (iii) are, at the time the direction is given, resident in the United Kingdom.
- (2) For the purposes of this paragraph trustees shall be regarded as resident in the United Kingdom if—
- (a) the general administration of the trusts is ordinarily carried on in the United Kingdom, and
  - (b) the trustees or a majority of them (and, where there is more than one class of trustees, a majority of each class) are resident in the United Kingdom;
- and where a trustee is a corporation, the question whether the trustee is resident in the United Kingdom shall, for the purposes of paragraph (b) above, be determined as for the purposes of corporation tax.
- (3) In this paragraph—
- “accountant” means a member of an incorporated society of accountants;
  - “trust corporation” means a person that is a trust corporation for the purposes of the <sup>M3</sup>Law of Property Act 1925 or for the purposes of Article 9 of the <sup>M4</sup>Administration of Estates (Northern Ireland) Order 1979.

**Marginal Citations**

**M3** 1925 c.20.

**M4** S.I. 1979/1575 (N.I. 14).

- 3 (1) The requirements referred to in paragraph 2(1)(a)(i) above are (subject to paragraph 4 below)—
- (a) that none of the property held on the trusts can at any time in the period of six years beginning with the date on which it became so held be applied otherwise than—
    - (i) for the maintenance, repair or preservation of, or making provision for public access to, property which is for the time being qualifying property, for the maintenance, repair or preservation of property held on the trusts or for such improvement of property so held as is reasonable having regard to the purposes of the trusts, or for defraying the expenses of the trustees in relation to the property so held;
    - (ii) as respects income not so applied and not accumulated, for the benefit of a body within Schedule 3 to this Act or of a qualifying charity; and
  - (b) that none of the property can, on ceasing to be held on the trusts at any time in that period or, if the settlor dies in that period, at any time before his death, devolve otherwise than on any such body or charity; and

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- (c) that income arising from property held on the trusts cannot at any time after the end of that period be applied except as mentioned in paragraph (a)(i) or (ii) above.
- (2) Property is qualifying property for the purposes of subparagraph (1) above if—
- (a) it has been designated under section 34(1) of the <sup>M5</sup>Finance Act 1975 or section 77(1)(b), (c), (d) or (e) of the <sup>M6</sup>Finance Act 1976 or section 31(1)(b), (c), (d) or (e) of this Act; and
  - (b) the requisite undertaking has been given with respect to it under section 34 of the Finance Act 1975 or under section 76, 78(5)(b) or 82(3) of the Finance Act 1976 or under section 30, 32(5)(b), [<sup>F36</sup>32A(6), (8)(b) or (9)(b)] or 79(3) of this Act or paragraph 5 of Schedule 5 to this Act; and
  - (c) tax has not (since the last occasion on which such an undertaking was given) become chargeable with respect to it under the said section 34 or under section 78 or 82(3) of the Finance Act 1976 or under section 32, [<sup>F36</sup>32A][<sup>F37</sup> or 79(3A)] of this Act or paragraph 3 of Schedule 5 to this Act.
- (3) If it appears to the Treasury that provision is, or is to be, made by a settlement for the maintenance, repair or preservation of any such property as is mentioned in subsection (1)(b), (c), (d) or (e) of section 31 of this Act they may, on a claim made for the purpose—
- (a) designate that property under this sub-paragraph, and
  - (b) accept with respect to it an undertaking such as is described in subsection (4), [<sup>F36</sup>or (as the case may be) undertaking such as described in subsections (4) and (4A)] of that section;
- and, if they do so, sub-paragraph (2) above shall have effect as if the designation were under that section and the undertaking [<sup>F36</sup>or undertakings] under section 30 of this Act and as if the reference to tax becoming chargeable were a reference to the occurrence of an event on which tax would become chargeable under section 32 [<sup>F36</sup>or 32A] of this Act if there had been a conditionally exempt transfer of the property when the claim was made and the undertaking [<sup>F36</sup>or undertakings] had been given under section 30.
- (4) A charity is a qualifying charity for the purposes of sub-paragraph (1) above if it exists wholly or mainly for maintaining, repairing or preserving for the public benefit buildings of historic or architectural interest, land of scenic, historic or scientific interest or objects of national, scientific, historic or artistic interest; and in this sub-paragraph “national interest” includes interest within any part of the United Kingdom.
- (5) Designations, undertakings and acceptances made under section 84(6) of the Finance Act 1976 or section 94(3) of the <sup>M7</sup>Finance Act 1982 shall be treated as made under sub-paragraph (3) above.
- [<sup>F38</sup>(5A) In the case of property which, if a direction is given under paragraph 1 above, will be property to which paragraph 15A below applies, sub-paragraph (1)(b) above shall have effect as if for the reference to the settlor there were substituted a reference to either the settlor or the person referred to in paragraph 15A(2).]

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**Textual Amendments**

**F36** Finance Act 1985 Sch. 26, para. 12, *in relation to events occurring after 18 March 1985.*



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**F37** Words in Sch. 4 para. 3(2)(c) substituted (with effect in accordance with s. 12(9) of the amending Act) by [Finance \(No. 2\) Act 2015 \(c. 33\), s. 12\(8\)\(d\)](#)

**F38** Finance Act 1987 Sch. 9, para. 2, *in relation to directions given on or after 17 March 1987.*

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**Marginal Citations**

**M5** 1975 c.7.

**M6** 1976 c.40.

**M7** 1982 c.39.

- 4 (1) Paragraphs (a) and (b) of paragraph 3(1) above do not apply to property which—
- (a) was previously comprised in another settlement, and
  - (b) ceased to be comprised in that settlement and became comprised in the current settlement in circumstances such that by virtue of paragraph 9(1) below there was no charge (or, but for paragraph 9(4), there would have been no charge) to tax in respect of it;
- and in relation to any such property paragraph 3(1)(c) above shall apply with the omission of the words “at any time after the end of that period”.
- (2) Sub-paragraph (1) above shall not have effect if the time when the property comprised in the previous settlement devolved otherwise than on any such body or charity as is mentioned in paragraph 3(1)(a) above fell before the expiration of the period of six years there mentioned; but in such a case paragraph 3(1) above shall apply to the current settlement as if for the references to that period of six years there were substituted references to the period beginning with the date on which the property became comprised in the current settlement and ending six years after the date on which it became held on the relevant trusts of the previous settlement (or, where this sub-paragraph has already had effect in relation to the property, the date on which it became held on the relevant trusts of the first settlement in the series).

*Withdrawal*

- 5 If in the Treasury’s opinion the facts concerning any property or its administration cease to warrant the continuance of the effect of a direction given under paragraph 1 above in respect of the property, they may at any time by notice in writing to the trustees withdraw the direction on such grounds, and from such date, as may be specified in the notice; and the direction shall cease to have effect accordingly.

*Information*

- 6 Where a direction under paragraph 1 above has effect in respect of property, the trustees shall from time to time furnish the Treasury with such accounts and other information relating to the property as the Treasury may reasonably require.

*Enforcement of trusts*

- 7 Where a direction under paragraph 1 above has effect in respect of property, the trusts on which the property is held shall be enforceable at the suit of the Treasury and the Treasury shall, as respects the appointment, removal and retirement of trustees, have the rights and powers of a beneficiary.

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## PART II

### PROPERTY LEAVING MAINTENANCE FUNDS

#### *Charge to tax*

- 8 (1) This paragraph applies to settled property which is held on trusts which comply with the requirements mentioned in paragraph 3(1) above, and in respect of which a direction given under paragraph 1 above has effect.
- (2) Subject to paragraphs 9 and 10 below, there shall be a charge to tax under this paragraph—
- (a) where settled property ceases to be property to which this paragraph applies, otherwise than by virtue of an application of the kind mentioned in paragraph 3(1)(a)(i) or (ii) above or by devolving on any such body or charity as is mentioned in paragraph 3(1)(a)(ii);
  - (b) in a case in which paragraph (a) above does not apply, where the trustees make a disposition (otherwise than by such an application) as a result of which the value of settled property to which this paragraph applies is less than it would be but for the disposition.
- (3) Subsections (4), (5) and (10) of section 70 of this Act shall apply for the purposes of this paragraph as they apply for the purposes of that section (with the substitution of a reference to sub-paragraph (2)(b) above for the reference in section 70(4) to section 70(2)(b)).
- (4) The rate at which tax is charged under this paragraph shall be determined in accordance with paragraphs 11 to 15 below.
- (5) The devolution of property on a body or charity shall not be free from charge by virtue of sub-paragraph (2)(a) above if, at or before the time of devolution, an interest under the settlement in which the property was comprised immediately before the devolution is or has been acquired for a consideration in money or money's worth by that or another such body or charity; but for the purposes of this sub-paragraph any acquisition from another such body or charity shall be disregarded.
- (6) For the purposes of sub-paragraph (5) above a body or charity shall be treated as acquiring an interest for a consideration in money or money's worth if it becomes entitled to the interest as a result of transactions which include a disposition for such consideration (whether to that body or charity or to another person) of that interest or of other property.

#### *Exceptions from charge*

- 9 (1) Tax shall not be charged under paragraph 8 above in respect of property which, within the permitted period after the occasion on which tax would be chargeable under that paragraph, becomes comprised in another settlement as a result of a transfer of value which is exempt under section 27 of this Act.
- (2) In sub-paragraph (1) above “the permitted period” means the period of thirty days except in a case where the occasion referred to is the death of the settlor, and in such a case means the period of two years.
- (3) Sub-paragraph (1) above shall not apply to any property if the person who makes the transfer of value has acquired it for a consideration in money or money's worth;

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and for the purposes of this sub-paragraph a person shall be treated as acquiring any property for such consideration if he becomes entitled to it as a result of transactions which include a disposition for such consideration (whether to him or another) of that or other property.

- (4) If the amount on which tax would be charged apart from sub-paragraph (1) above in respect of any property exceeds the value of the property immediately after it becomes comprised in the other settlement (less the amount of any consideration for its transfer received by the person who makes the transfer of value), that sub-paragraph shall not apply but the amount on which tax is charged shall be equal to the excess.
- (5) The reference in sub-paragraph (4) above to the amount on which tax would be charged is a reference to the amount on which it would be charged apart from—
- (a) section 70(5)(b) of this Act (as applied by paragraph 8(3) above), and
  - (b) Chapters I and II of Part V of this Act;
- and the reference in that sub-paragraph to the amount on which tax is charged is a reference to the amount on which it would be charged apart from section 70(5)(b) and those Chapters.
- 10 (1) Tax shall not be charged under paragraph 8 above in respect of property which ceases to be property to which that paragraph applies on becoming—
- (a) property to which the settlor or his spouse [<sup>F39</sup>or civil partner] is beneficially entitled, or
  - (b) property to which the settlor's widow or widower [<sup>F40</sup>or surviving civil partner] is beneficially entitled if the settlor has died in the two years preceding the time when it becomes such property.
- (2) If the amount on which tax would be charged apart from sub-paragraph (1) above in respect of any property exceeds the value of the property immediately after it becomes property of a description specified in paragraph (a) or (b) of that sub-paragraph (less the amount of any consideration for its transfer received by the trustees), that sub-paragraph shall not apply but the amount on which tax is charged shall be equal to the excess.
- (3) The reference in sub-paragraph (2) above to the amount on which tax would be charged is a reference to the amount on which it would be charged apart from—
- (a) section 70(5)(b) of this Act (as applied by paragraph 8(3) above), and
  - (b) Chapters I and II of Part V of this Act;
- and the reference in sub-paragraph (2) above to the amount on which tax is charged is a reference to the amount on which it would be charged apart from section 70(5)(b) and those Chapters.
- (4) Sub-paragraph (1) above shall not apply in relation to any property if, at or before the time when it becomes property of a description specified in paragraph (a) or (b) of that sub-paragraph, an interest under the settlement in which the property was comprised immediately before it ceased to be property to which paragraph 8 above applies is or has been acquired for a consideration in money or money's worth by the person who becomes beneficially entitled.
- (5) For the purposes of sub-paragraph (4) above a person shall be treated as acquiring an interest for a consideration in money or money's worth if he becomes entitled to the interest as a result of transactions which include a disposition for such consideration (whether to him or to another person) of that interest or of other property.

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- (6) Sub-paragraph (1) above shall not apply in respect of property if it was relevant property before it became (or last became) property to which paragraph 8 above applies and, by virtue of paragraph 16(1) or 17(1) below, tax was not chargeable (or, but for paragraph 16(2) or 17(4), would not have been chargeable) under section 65 of this Act in respect of its ceasing to be relevant property before becoming (or last becoming) property to which paragraph 8 above applies.
- (7) Sub-paragraph (1) above shall not apply in respect of property if—
- (a) before it last became property to which paragraph 8 above applies it was comprised in another settlement in which it was property to which that paragraph applies, and
  - (b) it ceased to be comprised in the other settlement and last became property to which that paragraph applies in circumstances such that by virtue of paragraph 9(1) above there was no charge (or, but for paragraph 9(4), there would have been no charge) to tax in respect of it.
- (8) Sub-paragraph (1) above shall not apply unless the person who becomes beneficially entitled to the property is domiciled in the United Kingdom at the time when he becomes so entitled.

#### **Textual Amendments**

- F39** Words in Sch. 4 para. 10(1)(a) inserted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **39(2)(a)**
- F40** Words in Sch. 4 para. 10(1)(b) inserted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **39(2)(b)**

#### *Rates of charge*

- 11 (1) This paragraph applies where tax is chargeable under paragraph 8 above and—
- (a) the property in respect of which the tax is chargeable was relevant property before it became (or last became) property to which that paragraph applies, and
  - (b) by virtue of paragraph 16(1) or 17(1) below tax was not chargeable (or, but for paragraph 16(2) or 17(4), would not have been chargeable) under section 65 of this Act in respect of its ceasing to be relevant property on or before becoming (or last becoming) property to which paragraph 8 above applies.
- (2) Where this paragraph applies, the rate at which the tax is charged shall be the aggregate of the following percentages—
- (a) 0.25 per cent. for each of the first forty complete successive quarters in the relevant period,
  - (b) 0.20 per cent. for each of the next forty,
  - (c) 0.15 per cent. for each of the next forty,
  - (d) 0.10 per cent. for each of the next forty, and
  - (e) 0.05 per cent. for each of the next forty.
- (3) In sub-paragraph (2) above “the relevant period” means the period beginning with the latest of—

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- (a) the date of the last ten-year anniversary of the settlement in which the property was comprised before it ceased (or last ceased) to be relevant property,
      - (b) the day on which the property became (or last became) relevant property before it ceased (or last ceased) to be such property, and
      - (c) 13th March 1975,
    - and ending with the day before the event giving rise to the charge.
  - (4) Where the property in respect of which the tax is chargeable has at any time ceased to be and again become property to which paragraph 8 above applies in circumstances such that by virtue of paragraph 9(1) above there was no charge to tax in respect of it (or, but for paragraph 9(4), there would have been no charge), it shall for the purposes of this paragraph be treated as having been property to which paragraph 8 above applies throughout the period mentioned in paragraph 9(1).
- 12
- (1) This paragraph applies where tax is chargeable under paragraph 8 above and paragraph 11 above does not apply.
  - (2) Where this paragraph applies, the rate at which the tax is charged shall be the higher of—
    - (a) the first rate (as determined in accordance with paragraph 13 below), and
    - (b) the second rate (as determined in accordance with paragraph 14 below).
- 13
- (1) The first rate is the aggregate of the following percentages—
    - (a) 0.25 per cent. for each of the first forty complete successive quarters in the relevant period,
    - (b) 0.20 per cent. for each of the next forty,
    - (c) 0.15 per cent. for each of the next forty,
    - (d) 0.10 per cent. for each of the next forty, and
    - (e) 0.05 per cent. for each of the next forty.
  - (2) In sub-paragraph (1) above “the relevant period” means the period beginning with the day on which the property in respect of which the tax is chargeable became (or first became) property to which paragraph 8 above applies, and ending with the day before the event giving rise to the charge.
  - (3) For the purposes of sub-paragraph (2) above, any occasion on which property became property to which paragraph 8 above applies, and which occurred before an occasion of charge to tax under that paragraph in respect of the property, shall be disregarded.
  - (4) The reference in sub-paragraph (3) above to an occasion of charge to tax under paragraph 8 does not include a reference to—
    - (a) the occasion by reference to which the rate is being determined in accordance with this Schedule, or
    - (b) an occasion which would not be an occasion of charge but for paragraph 9(4) above.
- 14
- (1) If the settlor is alive, the second rate is the effective rate at which tax would be charged, on the amount on which it is chargeable, [<sup>F41</sup>in accordance with the appropriate provision of section 7 of this Act] if the amount were the value transferred by a chargeable transfer made by him on the occasion on which the tax becomes chargeable.

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- [<sup>F42</sup>(1A) The rate or rates of tax determined under sub-paragraph (1) above in respect of any occasion shall not be affected by the death of the settlor after that occasion.]
- (2) If the settlor is dead, the second rate is (subject to sub-paragraph (3) below) the effective rate at which tax would have been charged, on the amount on which it is chargeable, [<sup>F41</sup>in accordance with the appropriate provision of section 7 of this Act] if the amount had been added to the value transferred on his death and had formed the highest part of it.
- (3) If the settlor died before 13th March 1975, the second rate is the effective rate at which tax would have been charged, on the amount on which it is chargeable (“the chargeable amount”), [<sup>F41</sup>in accordance with the appropriate provision of section 7 of this Act] if the settlor had died when the event occasioning the charge under paragraph 8 above occurred, the value transferred on his death had been equal to the amount on which estate duty was chargeable when he in fact died, and the chargeable amount had been added to that value and had formed the highest part of it.
- [<sup>F43</sup>(2A) In determining for the purposes of sub-paragraph (2) the effective rate or rates at which tax would have been charged on the amount in accordance with section 7(1), the effect of Schedule 1A (if it would have applied) is to be disregarded.]
- (4) Where, in the case of a settlement (“the current settlement”), tax is chargeable under paragraph 8 above in respect of property which—
- (a) was previously comprised in another settlement, and
  - (b) ceased to be comprised in that settlement and became comprised in the current settlement in circumstances such that by virtue of paragraph 9(1) above was no charge (or, but for paragraph 9(4), there would have been no charge) to tax in respect of it,
- then, subject to sub-paragraph (5) below, references in sub-paragraphs (1) to (3) above to the settlor shall be construed as references to the person who was the settlor in relation to the settlement mentioned in paragraph (a) above (or, if the Board so determine, the person who was the settlor in relation to the current settlement).
- (5) Where, in the case of a settlement (“the current settlement”), tax is chargeable under paragraph 8 above in respect of property which—
- (a) was previously comprised at different times in other settlements (“the previous settlements”), and
  - (b) ceased to be comprised in each of them, and became comprised in another of them or in the current settlement, in circumstances such that by virtue of paragraph 9(1) above there was no charge (or, but for paragraph 9(4), there would have been no charge) to tax in respect of it,
- references in sub-paragraphs (1) to (3) above to the settlor shall be construed as references to the person who was the settlor in relation to the previous settlement in which the property was first comprised (or, if the Board so determine, any person selected by them who was the settlor in relation to any of the other previous settlements or the current settlement).
- (6) Sub-paragraph (7) below shall apply if—
- (a) in the period of [<sup>F44</sup>seven years] preceding a charge under paragraph 8 above (the “current charge”), there has been another charge under that paragraph where tax was charged at the second rate, and

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- (b) the person who is the settlor for the purposes of the current charge is the settlor for the purposes of the other charge (whether or not the settlements are the same and, if the settlor is dead, whether or not he has died since the other charge);
- and in sub-paragraph (7) below the other charge is referred to as the “previous charge”.
- (7) Where this sub-paragraph applies, the amount on which tax was charged on the previous charge (or, if there have been more than one, the aggregate of the amounts on which tax was charged on each)—
- (a) shall, for the purposes of calculating the rate of the current charge under sub-paragraph (1) above, be taken to be the value transferred by a chargeable transfer made by the settlor immediately before the occasion of the current charge, and
- (b) shall, for the purposes of calculating the rate of the current charge under sub-paragraph (2) or (3) above, be taken to increase the value there mentioned by an amount equal to that amount (or aggregate).
- (8) References in sub-paragraphs (1) to (3) above to the effective rate are to the rate found by expressing the tax chargeable as a percentage of the amount on which it is charged.
- [<sup>F45</sup>(9) For the purposes of sub-paragraph (1) above the appropriate provision of section 7 of this Act is subsection (2), and for the purposes of sub-paragraphs (2) and (3) above it is (if the settlement was made on death) subsection (1) and (if not) subsection (2).]

#### Textual Amendments

- F41** Finance Act 1986 Sch. 19, para. 38(1), *with effect from 18 March 1986. Originally* “under the appropriate Table”.
- F42** Finance Act 1986 Sch. 19, para. 38(2), *with effect from 18 March 1986.*
- F43** Sch. 4 para. 14(2A) inserted (with effect in accordance with Sch. 33 para. 10(1) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 33 para. 8](#)
- F44** Finance Act 1986 Sch. 19, para. 38(3), *with effect from 18 March 1986. Originally* “ten years”.
- F45** Finance Act 1986 Sch. 19, para. 38(4), *with effect from 18 March 1986. Originally* “(9) For the purposes of sub-paragraph (1) above the appropriate Table is the second Table in Schedule 1 to this Act, and for the purposes of sub-paragraphs (2) and (3) above it is (if the settlement was made on death) the first Table in that Schedule and (if not) the second.”

- 15 Where property is, by virtue of paragraph 1(3) above, treated as property in respect of which a direction has been given under paragraph 1, it shall for the purposes of paragraphs 11 to 14 above be treated as having become property to which paragraph 8 above applies when the transfer of value mentioned in paragraph 1(3) was made.

#### [<sup>F46</sup> Maintenance fund following interest in possession

#### Textual Amendments

- F46** Finance Act 1987 Sch. 9, para. 3, *where the occasion of the charge or potential charge to tax under para. 8 above falls on or after 17 March 1987.*

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- 15A (1) In relation to settled property to which this paragraph applies, the provisions of this Part of this Schedule shall have effect with the modifications set out in the following sub-paragraphs.
- (2) This paragraph applies to property which became property to which paragraph 8 above applies on the occasion of a transfer of value which was made by a person beneficially entitled to an interest in possession in the property, and which (so far as the value transferred by it was attributable to the property)—
- (a) was an exempt transfer by virtue of the combined effect of either—
    - (i) sections 27 and 57(5) of this Act, or
    - (ii) sections 27 and 57A of this Act, and
  - (b) would but for those sections have been a chargeable transfer;
- and in the following sub-paragraphs “the person entitled to the interest in possession” means the person above referred to.
- (3) Paragraph 9(2) shall have effect as if for the reference to the settlor there were substituted a reference to either the settlor or the person entitled to the interest in possession.
- (4) Paragraph 10 shall not apply if the person entitled to the interest in possession had died at or before the time when the property became property to which paragraph 8 above applies; and in any other case shall have effect with the substitution in sub-paragraph (1) of the following words for the words from “on becoming” onwards—
- “(a) on becoming property to which the person entitled to the interest in possession is beneficially entitled, or
  - (b) on becoming—
    - (i) property to which that person’s spouse [<sup>F47</sup>or civil partner] is beneficially entitled, or
    - (ii) property to which that person’s widow or widower [<sup>F48</sup>or surviving civil partner] is beneficially entitled if that person has died in the two years preceding the time when it becomes such property;

but paragraph (b) above applies only where the [<sup>F49</sup>spouse or civil partner, or widow or widower or surviving civil partner,] would have become beneficially entitled to the property on the termination of the interest in possession had the property not then become property to which paragraph 8 above applies.”
- (5) Paragraph 11 shall not apply.
- (6) Sub-paragraphs (1) to (3) of paragraph 14 shall have effect as if for the references to the settlor there were substituted references to the person entitled to the interest in possession.
- (7) Sub-paragraph (4) of paragraph 14 shall have effect with the insertion after paragraph (b) of the words “and
- (c) was, in relation to either of those settlements, property to which paragraph 15A below applied,”
- and with the substitution for the words from “settlor shall” onwards of the words “person entitled to the interest in possession shall, if the Board so determine, be construed as references to the person who was the settlor in relation to the current settlement.”.



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- (8) Sub-paragraph (5) of paragraph 14 shall have effect with the insertion after paragraph (b) of the words “and
- (c) was, in relation to any of those settlements, property to which paragraph 15A below applied,”
- and with the substitution for the words from “settlor shall” onwards of the words “person entitled to the interest in possession shall, if the Board so determine, be construed as references to any person selected by them who was the settlor in relation to any of the previous settlements or the current settlement.”
- (9) Except in a case where the Board have made a determination under sub-paragraph (4) or (5) of paragraph 14, sub-paragraphs (6) and (7) of that paragraph shall have effect as if for the references to the settlor there were substituted references to the person entitled to the interest in possession.
- (10) Sub-paragraph (9) of paragraph 14 shall have effect with the substitution for the words “(if the settlement was made on death)” of the words “(if the person entitled to the interest in possession had died at or before the time when the property became property to which paragraph 8 above applies)”.]

#### Textual Amendments

- F47** Words in Sch. 4 para. 15A(4) inserted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **39(3)(a)**
- F48** Words in Sch. 4 para. 15A(4) inserted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **39(3)(b)**
- F49** Words in Sch. 4 para. 15A(4) substituted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **39(3)(c)**

### PART III

#### PROPERTY BECOMING COMPRISED IN MAINTENANCE FUNDS

- 16 (1) Tax shall not be charged under section 65 of this Act in respect of property which ceases to be relevant property on becoming property in respect of which a direction under paragraph 1 above then has effect.
- (2) If the amount on which tax would be charged apart from sub-paragraph (1) above in respect of any property exceeds the value of the property immediately after it becomes property in respect of which the direction has effect (less the amount of any consideration for its transfer received by the trustees of the settlement in which it was comprised immediately before it ceased to be relevant property), that sub-paragraph shall not apply but the amount on which tax is charged shall be equal to the excess.
- (3) Sub-paragraph (1) above shall not apply in relation to any property if, at or before the time when it becomes property in respect of which the direction has effect, an interest under the settlement in which it was comprised immediately before it ceased to be relevant property is or has been acquired for a consideration in money or money’s worth by the trustees of the settlement in which it becomes comprised on ceasing to be relevant property.
- (4) For the purposes of sub-paragraph (3) above trustees shall be treated as acquiring an interest for a consideration in money or money’s worth if they become entitled to the

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- interest as a result of transactions which include a disposition for such consideration (whether to them or to another person) of that interest or of other property.
- 17 (1) Tax shall not be charged under section 65 of this Act in respect of property which ceases to be relevant property if within the permitted period an individual makes a transfer of value—
- (a) which is exempt under section 27 of this Act, and
  - (b) the value transferred by which is attributable to that property.
- (2) In sub-paragraph (1) above “the permitted period” means the period of thirty days beginning with the day on which the property ceases to be relevant property except in a case where it does so on the death of any person, and in such a case means the period of two years beginning with that day.
- (3) Sub-paragraph (1) above shall not apply if the individual has acquired the property concerned for a consideration in money or money’s worth; and for the purposes of this sub-paragraph an individual shall be treated as acquiring any property for such consideration if he becomes entitled to it as a result of transactions which include a disposition for such consideration (whether to him or another) of that or other property.
- (4) If the amount on which tax would be charged apart from sub-paragraph (1) above in respect of any property exceeds the value of the property immediately after the transfer there referred to (less the amount of any consideration for its transfer received by the individual), that sub-paragraph shall not apply but the amount on which tax is charged shall be equal to the excess.
- 18 In paragraphs 16(2) and 17(4) above the references to the amount on which tax would be charged are references to the amount on which it would be charged apart from—
- (a) paragraph (b) of section 65(2) of this Act, and
  - (b) Chapters I and II of Part V of this Act;
- and the references to the amount on which tax is charged are references to the amount on which it would be charged apart from that paragraph and those Chapters.

## SCHEDULE 5

Section 35.

### CONDITIONAL EXEMPTION: DEATHS BEFORE 7TH APRIL 1976

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

- C4** By Finance Act 1985 s. 95, *the functions of the Treasury were transferred to the Commissioners of Inland Revenue (“the Board”)*.

#### *Charge on failure of condition of exemption—objects*

- 1 (1) Where, under section 31 of the <sup>M8</sup>Finance Act 1975, the value of an object has been left out of account and the Treasury are satisfied that at any time the undertaking given under that section or under paragraph 5 below with respect to the object has not been observed in a material respect, tax shall be chargeable with respect to the object in accordance with paragraph 2 below.

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- (2) Where, under section 31 of the Finance Act 1975, the value of any object has been left out of account and—
- (a) sub-paragraph (1) above does not apply, but
  - (b) the object is disposed of, whether on sale or otherwise,
- then, subject to the following provisions of this paragraph, tax shall be chargeable with respect to the object in accordance with paragraph 2 below; but where the value of an object has been so left out of account on the death of more than one person, the tax chargeable under this sub-paragraph shall be chargeable only by reference to the last death.
- (3) Tax shall not be chargeable by virtue of sub-paragraph (2) above with respect to an object—
- (a) on its being sold by private treaty to a body mentioned in Schedule 3 to this Act or on its being disposed of to such a body otherwise than by sale, or
  - (b) if it is disposed of otherwise than by sale and the undertaking previously given with respect to it is replaced by a further undertaking under paragraph 5 below.
- (4) For the purposes of sub-paragraph (2) above, the acceptance of an object under section 230 of this Act shall not be treated as a disposal of the object.

#### Marginal Citations

M8 1975 c. 7.

- 2 (1) The following provisions of this paragraph shall have effect where, under section 31 of the <sup>M9</sup>Finance Act 1975, the value of any object has been left out of account in determining the value transferred by the transfer of value made on the death of any person (in this paragraph referred to as the value transferred on death) and tax becomes chargeable with respect to the object under paragraph 1 above by reason of the disposal of the object or the non-observance of an undertaking (in this paragraph referred to as a chargeable event).
- (2) The tax chargeable under paragraph 1 above with respect to an object shall be so much of the tax that would have been chargeable on the value transferred on death as would have been attributable to the value of the object if—
- (a) section 31 of the Finance Act 1975 had not applied to the object, and
  - (b) the value of the object at the time of the death had been equal to its value at the time of the chargeable event and, if the chargeable event was a disposal on sale complying with paragraph 6 below, that value had been equal to the proceeds of sale.
- (3) Where—
- (a) under section 31 of the Finance Act 1975 the value of two or more objects has been left out of account in determining the value transferred on death, and
  - (b) those objects formed a set at the time of death, and
  - (c) tax becomes chargeable under paragraph 1 above with respect to two or more of the objects by reason of chargeable events occurring at different times,
- the preceding provisions of this paragraph shall apply as if both or all the chargeable events had occurred at the time of the earlier or earliest one, and the tax chargeable

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with respect to the objects shall be adjusted accordingly on the occurrence of each of the subsequent chargeable events.

- (4) Sub-paragraph (3) above shall not apply with respect to two or more chargeable events which are disposals to different persons who are neither acting in concert nor connected with each other.

#### **Marginal Citations**

**M9** 1975 c. 7.

#### *Charge on failure of condition of exemption—buildings etc.*

- 3 (1) Where, under subsection (2) of section 34 of the <sup>M10</sup>Finance Act 1975, the value of any property has been left out of account and the Treasury are satisfied that at any time the undertaking given under that subsection or under paragraph 5 below in respect of that property has not been observed in a material respect, then, subject to sub-paragraph (3) below, tax shall be chargeable in accordance with paragraph 4 below with respect to the property and any property associated with it.
- (2) Where, under section 34(2) of the Finance Act 1975, the value of any property has been left out of account in determining the value transferred on the death of any person and—
- (a) sub-paragraph (1) above does not apply, but
  - (b) the property is disposed of, whether on sale or otherwise,
- then, subject to sub-paragraphs (3) and (4) below, tax shall be chargeable in accordance with paragraph 4 below with respect to the property and any property associated with it; but where the value of the property has been left out of account on the death of more than one person, the tax chargeable under this sub-paragraph shall be chargeable only by reference to the last death.
- (3) The Treasury may direct that the tax chargeable under this paragraph on a failure to observe an undertaking with respect to any property or on the disposal of any property shall be chargeable with respect only to that property, if it appears to them that the entity consisting of the building, land and objects concerned has not been materially affected.
- (4) Tax shall not be chargeable under sub-paragraph (2) above with respect to any property—
- (a) on its being sold by private treaty to a body mentioned in Schedule 3 to this Act or on its being disposed of to such a body otherwise than by sale, or
  - (b) if it is disposed of otherwise than by sale and the undertaking previously given with respect to it is replaced by a further undertaking under paragraph 5 below;
- and for the purposes of sub-paragraph (2) above the acceptance of any property under section 230 of this Act shall not be treated as a disposal of the property.
- (5) For the purposes of this paragraph, two or more properties are associated with each other if one of them is a building falling within subsection (1)(b) of section 34 of the Finance Act 1975 and the other or others such land or objects as, in relation to that building, fall within subsection (1)(c) or (d) of that section.

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#### Marginal Citations

M10 1975 c. 7.

- 4 The tax chargeable under paragraph 3 above with respect to any property shall be so much of the tax that would have been chargeable on the value transferred on the death as would have been attributable to the value of the property if—
- (a) section 34 of the Finance Act 1975 had not applied to the property; and
  - (b) the value of the property at the time of the death had been equal to its value at the time the tax becomes chargeable and, if it becomes chargeable on a sale complying with paragraph 6 below, that value had been equal to the proceeds of sale.

#### *Further undertaking on disposal*

- 5 (1) The further undertaking referred to in paragraph 1 above is an undertaking given, by such person as the Treasury think appropriate in the circumstances of the case, that, until the person entitled to the object dies or the object is disposed of, whether by sale or gift or otherwise,—
- (a) the object will be kept permanently in the United Kingdom and will not leave it temporarily except for a purpose and a period approved by the Treasury; and
  - (b) reasonable steps will be taken for the preservation of the object; and
  - (c) reasonable facilities for examining the object for the purpose of seeing the steps taken for its preservation or, subject to sub-paragraph (3) below, for purposes of research, will be allowed to any person authorised by the Treasury to examine it.
- (2) The further undertaking referred to in paragraph 3 above is an undertaking given by such person as the Treasury think appropriate in the circumstances of the case that, until the person entitled to the property dies or the property is disposed of, whether by sale or gift or otherwise, reasonable steps will be taken—
- (a) in the case of land falling within subsection (1)(a) of section 34 of the <sup>M11</sup>Finance Act 1975, for the maintenance of the land and the preservation of its character, and
  - (b) in the case of any other property, for the maintenance, repair and preservation of the property and, if it is an object falling within subsection (1)(d) of that section, for keeping it associated with the building concerned,
- and for securing reasonable access to the public.
- (3) If it appears to the Treasury, on a claim made for the purpose, that any documents which are designated as objects to which section 31 of the Finance Act 1975 applies contain information which for personal or other reasons ought to be treated as confidential, they may exclude those documents, either entirely or to such extent as they think fit, from so much of an undertaking given or to be given under sub-paragraph (1)(c) above as relates to their examination for purposes of research.

#### Marginal Citations

M11 1975 c.7.

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### *Requirements of sale*

- 6 A sale complies with this paragraph if—
- (a) it was not intended to confer any gratuitous benefit on any person, and
  - (b) it was either a transaction at arm’s length between persons not connected with each other or a transaction such as might be expected to be made at arm’s length between persons not connected with each other.

## [<sup>F50</sup>SCHEDULE 5A

Section 153ZA

### QUALIFYING PAYMENTS: VICTIMS OF PERSECUTION DURING SECOND WORLD WAR ERA

#### **Textual Amendments**

**F50** Sch. 5A inserted (with effect in accordance with s. 95(3) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 95\(2\)](#)

## PART 1

### COMPENSATION PAYMENTS

- 1 A payment of a fixed amount from the German foundation known as “Remembrance, Responsibility and Future” (*Stiftung EVZ*) in respect of a person who was a slave or forced labourer.
- 2 A payment of a fixed amount in accordance with the arrangements made under the Swiss Bank Settlement (Holocaust Victim Assets Litigation) in respect of the slave or forced labourers qualifying for compensation under the Remembrance, Responsibility and Future scheme.
- 3 A payment of a fixed amount from the Hardship Fund established by the Government of the Federal Republic of Germany.
- 4 A payment of a fixed amount from the National Fund of the Republic of Austria for Victims of National-Socialism under the terms of the scheme as at June 1995.
- 5 A payment of a fixed amount in respect of a slave or forced labourer from the Austrian Reconciliation Fund.
- 6 A payment of a fixed amount by the Swiss Refugee Programme in accordance with the arrangements made under the Swiss Bank Settlement (Holocaust Victim Assets Litigation) in respect of refugees.
- 7 A payment of a fixed amount under the foundation established in the Netherlands and known as the Dutch Maror Fund (*Stichting Maror-Gelden Overheid*).
- 8 A one-off payment of a fixed amount from the scheme established by the Government of the French Republic and known as the French Orphan Scheme.
- 9 A payment of a fixed amount from the Child Survivor Fund established by the Government of the Federal Republic of Germany.
- [<sup>F51</sup>10 A one-off payment of a fixed amount from the Kindertransport Fund established by the Government of the Federal Republic of Germany.]

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### Textual Amendments

- F51** Sch. 5A Pt. 1 para. 10 inserted (with effect in accordance with s. 75(4) of the amending Act) by Finance Act 2020 (c. 14), s. 75(3)

## PART 2

### EX-GRATIA PAYMENTS

- 10 A payment of a fixed amount made from the scheme established by the United Kingdom Government and known as the Far Eastern Prisoners of War Ex Gratia Scheme.]

## SCHEDULE 6

Section 273.

### TRANSITION FROM ESTATE DUTY

#### *General*

- 1 References in any enactment, in any instrument made under any enactment, or in any document (whether executed before or after the passing of this Act) to estate duty or to death duties shall have effect, as far as may be, as if they included references to capital transfer tax chargeable under section 4 of this Act (or under section 22 of the <sup>M12</sup>Finance Act 1975).

### Modifications etc. (not altering text)

- C5** See Finance Act 1986 s. 100(1) and (2)—for any liability to tax arising on and after 25 July 1986 any reference in the legislation to capital transfer tax has effect as a reference to inheritance tax.

### Marginal Citations

- M12** 1975 c. 7.

#### *Surviving spouse or former spouse*

- 2 In determining for the purposes of this Act the value of the estate, immediately before his death, of a person whose spouse (or former spouse) died before 13th November 1974, there shall be left out of account the value of any property which, if estate duty were chargeable on the later death, would be excluded from the charge by section 5(2) of the <sup>M13</sup>Finance Act 1894 (relief on death of surviving spouse); and tax shall not be chargeable under section 52 of this Act on the coming to an end of an interest in possession in settled property if—
- the spouse (or former spouse) of the person beneficially entitled to the interest died before 13th November 1974, and
  - the value of the property in which the interest subsists would by virtue of the preceding provisions of this paragraph have been left out of account in determining the value of the survivor's estate had he died immediately before the interest came to an end.

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### Marginal Citations

M13 1894 c. 30.

#### *Sales and mortgages of reversionary interests*

- 3 (1) Where a reversionary interest in settled property was before 27th March 1974 sold or mortgaged for full consideration in money or money's worth, no greater amount of tax shall be payable by the purchaser or mortgagee when the interest falls into possession than the amounts of estate duty that would have been payable by him if none of the provisions of the Finance Act 1975 or this Act had been passed; and any tax which, by virtue of this paragraph, is not payable by the mortgagee but which is payable by the mortgagor shall rank as a charge subsequent to that of the mortgagee.
- (2) Where the interest referred to in sub-paragraph (1) above was sold or mortgaged to a close company in relation to which the person entitled to the interest was a participator, sub-paragraph (1) above shall apply only to the extent that other persons had rights and interests in the company; and this sub-paragraph shall be construed as if contained in Part IV of this Act.

#### *Objects of national etc. interest left out of account on death*

- 4 (1) In its application to a sale which does not comply with paragraph 6 of Schedule 5 to this Act, subsection (2) of section 40 of the <sup>M14</sup>Finance Act 1930 shall have effect as if the reference to the proceeds of sale were a reference to the value of the objects on that date.
- (2) Where there has been a death in relation to which the value of any property has been left out of account under section 40 of the Finance Act 1930 and, before any estate duty has become chargeable under the provisions of that section or of section 48 of the <sup>M15</sup>Finance Act 1950, there is a conditionally exempt transfer of that property, then, on the occurrence of a chargeable event in respect of that property—
- [<sup>F52</sup>(a) tax shall be chargeable under section 32 or 32A of this Act (as the case may be), or
- (b) estate duty shall be chargeable under those provisions,
- as the Board may elect,] and in this sub-paragraph “conditionally exempt transfer” includes a conditionally exempt occasion within the meaning of section 78(2) of this Act.
- (3) In sections 33(7) [<sup>F53</sup>and 8] and 79(1) of this Act, references to a conditionally exempt transfer of any property include references to a death in relation to which the value of any property has been left out of account under section 40 of the Finance Act 1930 and, in relation to such property, references to a chargeable event or to the tax chargeable in accordance with section 33 of this Act by reference to a chargeable event include references to an event on the occurrence of which estate duty becomes chargeable under section 40 of the Finance Act 1930 or section 48 of the Finance Act 1950 or to the estate duty so chargeable.
- (4) In determining for the purposes of section 40(2) [<sup>F54</sup>or (2A)] of the Finance Act 1930 what is the last death on which the objects passed, there shall be disregarded any death after 6th April 1976.



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- (5) In the application of this paragraph to Northern Ireland for references to section 40 of the Finance Act 1930 and section 48 of the Finance Act 1950 there shall be substituted references to section 2 of the <sup>M16</sup>Finance Act (Northern Ireland) 1931 and Article 6 of the <sup>M17</sup>Finance (Northern Ireland) Order 1972 respectively.

#### Textual Amendments

- F52** Sch. 6 para. 4(2)(a)(b) and words substituted for Sch. 6 para. 4(2)(a)(b) (with effect in accordance with s. 97(8) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 97\(7\)\(a\)](#)
- F53** Finance Act 1986 Sch. 19, para. 39, with effect from 18 March 1986.
- F54** Words in Sch. 6 para. 4(4) inserted (with effect in accordance with s. 97(8) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 97\(7\)\(b\)](#)

#### Marginal Citations

- M14** 1930 c. 28.
- M15** 1950 c. 15.
- M16** 1931 c. 24 (N.I.).
- M17** S.I. 1972/1100

## SCHEDULE 7

Section 274.

### COMMENCEMENT: SUPPLEMENTARY RULES

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

- C6** Schedule 7 as originally enacted in the Capital Transfer Tax Act 1984, in relation to capital transfer tax.

- 1 In this Schedule “the repealed enactments” means the enactments repealed by this Act.
- 2 Sections 126 to 130 of this Act shall have effect (to the exclusion of the corresponding repealed enactments) in relation to any disposal after the end of 1984, whether the death in respect of which relief was given occurred before or after that time.
- 3 Where section 146 of this Act has effect in relation to a death after the end of 1984, it shall also have effect (to the exclusion of section 122 of the <sup>M18</sup>Finance Act 1976) in relation to any chargeable transfer of the kind referred to in section 146(2), whether made before or after that time.

#### Marginal Citations

- M18** 1976 c. 40.

- 4 Section 147 of this Act, so far as it relates to charges to tax in respect of claims to legitimize made in the circumstances described in subsection (4) of that section, shall have effect (to the exclusion of the corresponding repealed enactments) in relation to claims made after the end of 1984, whether the testator died before or after that time.

**Changes to legislation:** *Inheritance Tax Act 1984 is up to date with all changes known to be in force on or before 22 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

5 ..... F55

**Textual Amendments**

**F55** *Repealed by Finance Act 1986 Sch. 19, para. 25, where the donee's transfer is made on or after 18 March 1986.*

- 6 Section 150 of this Act shall have effect (to the exclusion of section 88 of the Finance Act 1976) in relation to any claim made after the end of 1984.
- 7 Section 203 of this Act shall have effect (to the exclusion of the corresponding repealed enactments) in relation to any chargeable transfer made after the end of 1984 (whether the spouse transfer concerned was made before or after that time).
- 8 Section 218 of this Act, and section 245 so far as it relates to section 218, shall have effect in relation to settlements made after the end of 1984 to the exclusion of the corresponding repealed enactments, and those enactments shall continue to have effect in relation to settlements made before that time.
- 9 Section 219 of this Act, and section 245 so far as it relates to section 219, shall come into force on 1st January 1985 for all purposes to the exclusion of the corresponding repealed enactments, except that those enactments shall continue to have effect in relation to notices given before that time.
- 10 Section 220 of this Act shall come into force on 1st January 1985 for all purposes to the exclusion of the corresponding repealed enactments, except that those enactments shall continue to have effect in relation to authorisations given before that time.
- 11 Any order made under section 233 of this Act shall have effect in relation to interest chargeable (under the repealed enactments) in respect of chargeable transfers and other events before the end of 1984 as it has effect in relation to interest chargeable (under this Act) in respect of transfers and other events after that time.
- 12 Where payments are made or assets transferred after the end of 1984 in the circumstances described in section 262 of this Act, that section shall have effect (to the exclusion of the corresponding repealed enactments) whether the disposition first mentioned in that section was made before or after that time.
- 13 Section 264 of this Act shall have effect (to the exclusion of section 114 of the Finance Act 1976) in any case where the later transfer is made after the end of 1984, whether the earlier transfer was made before or after that date.
- 14 This Act shall not have effect in a case which would otherwise fall within paragraph 2(3) of Schedule 5 if the first chargeable event occurred before the end of 1984.

SCHEDULE 8

Section 276.

CONSEQUENTIAL AMENDMENTS

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

**C7** *Schedule 8 as originally enacted in the Capital Transfer Tax Act 1984, in relation to capital transfer tax.*

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*The Land Registration Act 1925*

F56 1 .....

**Textual Amendments**

**F56** Sch. 8 para. 1 repealed (13.10.2003) by 2002 c. 9, ss. 135, 136(2), Sch. 13 (with s. 129, Sch. 12 para. 1); S.I. 2003/1725, art. 2(1)

*The Crown Proceedings Act 1947*

2 In section 14(1)(b) of the <sup>M19</sup>Crown Proceedings Act 1947, for the words from “payment” to the end there shall be substituted the words “payment of capital transfer tax under the Capital Transfer Tax Act 1984”.

**Marginal Citations**

**M19** 1947 c. 44.

*The Land Charges Act 1972*

3 (1) In section 2 of the <sup>M20</sup>Land Charges Act 1972—

- (a) in subsection (4)(ii) for the words “Part III of the Finance Act 1975” there shall be substituted the words “the Capital Transfer Tax Act 1984”; and
- (b) in subsection (5)(i) for the words “Part III of the Finance Act 1975 (capital transfer tax)” there shall be substituted the words “the Capital Transfer Tax Act 1984”.

(2) In section 4(6) of that Act for the words “Part III of the Finance Act 1975” there shall be substituted the words “the Capital Transfer Tax Act 1984”.

**Marginal Citations**

**M20** 1972 c. 61.

*The Finance Act 1975*

4 In section 49(4) of the <sup>M21</sup>Finance Act 1975 after the words “paragraph 1 of Schedule 6 to this Act” there shall be inserted the words “or section 18 of the Capital Transfer Tax Act 1984”.

**Marginal Citations**

**M21** 1975 c. 7.

5—7. .... F57

**Changes to legislation:** *Inheritance Tax Act 1984 is up to date with all changes known to be in force on or before 22 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

**Textual Amendments**

**F57** Repealed by Finance Act 1985 s. 93 and Sch. 27, Part X, in relation to disposals on or after 19 March 1985.

*The Finance Act 1977*

- 8 In section 38 of the <sup>M22</sup>Finance Act 1977—
  - (a) in subsection (1) for the words “a direction has effect under section 93 of the Finance Act 1982” there shall be substituted the words “a direction has effect under paragraph 1 of Schedule 4 to the Capital Transfer Tax Act 1984”; and
  - (b) in subsection (5)(a) for the words “the said section 93” there shall be substituted the words “the said paragraph 1”.

**Marginal Citations**

**M22** 1977 c.36.

*The Capital Gains Tax Act 1979*

<sup>F58</sup>9 .....

**Textual Amendments**

**F58** Sch. 8 paras. 9-12 repealed (6.3.1992 with effects 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 ss. 60, 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

10 <sup>F59</sup> .....

**Textual Amendments**

**F59** Sch. 8 paras. 9-12 repealed (6.3.1992 with effects 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 ss. 60, 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

<sup>F60</sup>11 .....

**Textual Amendments**

**F60** Sch. 8 paras. 9-12 repealed (6.3.1992 with effects 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 ss. 60, 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

<sup>F61</sup>12 .....

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**Changes to legislation:** *Inheritance Tax Act 1984 is up to date with all changes known to be in force on or before 22 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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### Textual Amendments

- F61** Sch. 8 paras. 9-12 repealed (6.3.1992 with effects 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 ss. 60, 101(1), 201(3), [Sch. 11](#) paras. 20, 22, 26, 27).

### *The National Heritage Act 1980*

- 13 In section 8(1) of the <sup>M23</sup>National Heritage Act 1980 after the words “Finance Act 1975” there shall be inserted the words “or section 230 of the Capital Transfer Tax Act 1984”.

### Marginal Citations

- M23** 1980. c.17.

- 14 In section 12(3) of the National Heritage Act 1980 for the words “the said paragraph 17(4)” there shall be substituted the words “section 230(4) of the Capital Transfer Tax Act 1984”.
- 15 In section 13(3) of the National Heritage Act 1980 after the words “this section” there shall be inserted the words “or section 230(1) or 231(2) of the Capital Transfer Tax Act 1984”.
- 16 In section 14(1) of the National Heritage Act 1980, for the words “or of the provisions amended by section 12 above” there shall be substituted the words “or under section 230 of the Capital Transfer Tax Act 1984”.

### *The Finance Act 1980*

- 17 (1) Section 52 of the <sup>M24</sup>Finance Act 1980 shall be amended as follows.
- (2) In subsection (1)—
- (a) for the words “a direction has effect under section 93 of the Finance Act 1982” there shall be substituted the words “a direction has effect under paragraph 1 of Schedule 4 to the Capital Transfer Tax Act 1984”;
  - (b) in paragraph (a) for the words “subsection (3) of that section” there shall be substituted the words “sub-paragraph (1) of paragraph 3 of that Schedule”;
  - and
  - (c) in paragraph (b) for the words “that subsection” there shall be substituted the words “that sub-paragraph”.
- (3) In subsections (2) and (3) for the words “subsection (3)(a)(i) or (ii) of the said section 93” there shall be substituted the words “sub-paragraph (1)(a)(i) or (ii) of the said paragraph 3”.
- (4) In subsection (7)—
- (a) in paragraph (a) for the words from “paragraph 3(1)” to “paragraph 3(4)” there shall be substituted the words “paragraph 9(1) of Schedule 4 to the Capital Transfer Tax Act 1984 there is (or, but for paragraph 9(4))”; and
  - (b) in paragraph (b) for the words “section 93 of that Act” there shall be substituted the words “paragraph 1 of that Schedule”.

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**Marginal Citations**

**M24** 1980 c.48.

- 18 (1) Section 53 of the <sup>M25</sup>Finance Act 1980 shall be amended as follows.
- (2) In subsection (1)—
- (a) for the words “subsection (3) of section 93 of the Finance Act 1982” there shall be substituted the words “sub-paragraph (1) of paragraph 3 of Schedule 4 to the Capital Transfer Tax Act 1984”; and
  - (b) in paragraph (a) for the words “the said section 93” there shall be substituted the words “paragraph 1 of the said Schedule 4”.
- (3) In subsection (4)—
- (a) in paragraph (a) for the words from “paragraph 3(1)” to “paragraph 3(4)” there shall be substituted the words “paragraph 9(1) of Schedule 4 to the Capital Transfer Tax Act 1984 there is (or, but for paragraph 9(4)); and
  - (c) in paragraph (b) for the words “section 93 of that Act” there shall be substituted the words “paragraph 1 of that Schedule”.

**Marginal Citations**

**M25** 1980 c. 48.

- 19 In section 98 of the Finance Act 1980 for the words between “by virtue of” and “but” there shall be substituted the words “paragraph 9(1) or 17(1) of Schedule 4 to the Capital Transfer Tax Act 1984 there is no charge to capital transfer tax in respect of the property ceasing to be comprised in the settlement or a reduced charge to that tax by virtue of paragraph 9(4) or 17(4) of that Schedule”.

*The Supreme Court Act 1981*

- 20 In section 109 of the <sup>M26</sup>Supreme Court Act 1981—
- (a) in subsections (1) and (2) for the words “Part III of the Finance Act 1975” there shall be substituted the words “the Capital Transfer Tax Act 1984”; and
  - (b) in subsection (3) for the words “section 94(1)(a) of the Finance Act 1980” there shall be substituted the words “section 256(1)(a) of the Capital Transfer Act 1984”.

**Marginal Citations**

**M26** 1981 c. 54.

*The Finance Act 1982*

- 21 In section 61(1) of the <sup>M27</sup>Finance Act 1982—
- (a) for the words “section 93 below” there shall be substituted the words “paragraph 1 of Schedule 4 to the Capital Transfer Tax Act 1984”; and

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- (b) in paragraph (a) for the words “subsection (3)(a)(i) of section 93” there shall be substituted the words “paragraph 3(1)(a)(i) of that Schedule”.

**Marginal Citations**

**M27** 1982 c. 39.

- 22 In section 62 of the <sup>M28</sup>Finance Act 1982 for the words “section 93 below” there shall be substituted the words “paragraph 1 of Schedule 4 to the Capital Transfer Tax Act 1984”.

**Marginal Citations**

**M28** 1982 c.39.

*The Finance (No. 2) Act 1983*

- <sup>F62</sup>23 .....

**Textual Amendments**

**F62** Sch. 8 para. 23 repealed (6.3.1992 with effects 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 ss. 60, 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

*The Value Added Tax Act 1983*

- 24 In Group 11 of Schedule 6 to the <sup>M29</sup>Value Added Tax Act 1983—
- (a) in item 2, for the words from “section 32(3)(a)” onwards there shall be substituted the words “paragraph 1(3)(a) or (4), paragraph 3(4)(a), or the words following paragraph 3(4), of Schedule 5 to the Capital Transfer Tax Act 1984”; and
- (b) in item 3, for the words “section 78(4) of the Finance Act 1976” there shall be substituted the words “section 32(4) of the Capital Transfer Tax Act 1984”.

**Marginal Citations**

**M29** 1983 c. 55.

*The Land Registration Act (Northern Ireland) 1970*

- <sup>F63</sup>25 .....

**Textual Amendments**

**F63** Sch. 8 para. 25 repealed (1.10.1992) by [S.I. 1992/811 \(N.I. 7\)](#), art. 52, **Sch.2**; [S.R. 1992/393](#), **art. 3**, Sch.

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SCHEDULE 9

Section 277.

REPEALS

Chapter	Short title	Extent of repeal
1975 c. 7	The Finance Act 1975.	Section 19(1). Sections 20 to 47. In section 49, subsections (3) and (5). Section 51. Schedule 4, except paragraph 38. Schedules 5, 6 and 7. Schedules 9 and 10. In Schedule 12, paragraphs 1, 8(b) and 18(3).
1976 c. 40.	The Finance Act 1976.	Sections 73 to 125. Section 132(3)(d). Schedules 10 to 14.
1977 c. 36.	The Finance Act 1977.	Sections 52 and 53. Section 59(3)(d).
1978 c. 42.	The Finance Act 1978.	Sections 64 to 74. Section 80(3)(d). In Schedule 11, paragraph 3.
1979 c. 14.	The Capital Gains Tax Act 1979.	In paragraph 8 of Schedule 7, in the Table, in entries relating to the Finance Act 1975.  In paragraph 9 of Schedule 7, in the Table, the entries relating to the Finance Act 1975, section 82 of and the Schedules to the Finance Act 1976, and section 64 of the Finance Act 1978.
1979 c. 46.	The Ancient Monuments and Archaeological Areas Act 1979.	In Schedule 4, paragraph 15.
1980 c. 17.	The National Heritage Act 1980.	Section 12(1).  In section 12(2), the words from “(which” onwards.



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1980 c. 48.	The Finance Act 1980.	Section 13(1). Sections 85 to 87. Sections 92 and 93. Section 94, except subsection (7). Section 118(5). Section 122(3)(b). Schedules 14 and 15.
1981 c. 35.	The Finance Act 1981.	Section 46(8). Sections 92 to 95. Sections 96(1) and (2). In section 96(3), the words from the beginning to “and” at the end of paragraph (d), and in paragraph (e) the words from “for the” to “‘1981’ and”.” Sections 97 to 106. In section 135(1), the words “capital transfer tax”. Section 139(4). Schedules 13 and 14.
1981 c. 54.	The [ <sup>F64</sup> Senior Courts Act 1981].	In Schedules 5, the entry relating to the Finance Act 1980.
1981 c. 66.	The Compulsory Purchase (Vesting Declarations) Act 1981.	In Schedule 3, paragraph 2.
1982 c. 39.	The Finance Act 1982.	Sections 90 to 127. Section 131. Section 157(4). In Schedule 10, paragraphs 1(2), 2(2)(a) and (3), and 3(2)(a) and (b). Schedules 14 to 17.
1982 c. 50.	The Insurance Companies Act 1982.	In Schedule 5, paragraph 28(a).
1983 c. 20.	The Mental Health Act 1983.	In Schedule 4, paragraph 40.
1983 c. 28.	The Finance Act 1983.	Section 46(5). Section 47.

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		In Schedule 9, paragraphs 3 to 7.
1983 c. 49.	The Finance (No. 2) Act 1983.	Sections 8 to 13.
		Section 16(3).
1984 c. 43.	The Finance Act 1984.	Section 96(8).
		Sections 101 to 107.
		Section 128(4).
		In Schedule 9, paragraph 14.
		In Schedule 14, paragraph 16.
		In Schedule 21, paragraphs 1 to 17, 19(b) and 20 to 26.
		In Schedule 22, in paragraph 6, the words from “and paragraph” to “Act 1975”.

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#### Textual Amendments

**F64** Sch. 9: words substituted (1.10.2009) by [Constitutional Reform Act 2005 \(c. 4\)](#), ss. 59, 148, **Sch. 11 para. 1(2)**; S.I. 2009/1604, **art. 2**

#### TABLE OF DERIVATIONS

Note: The following abbreviations are used in this Table:—

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1975	= The Finance Act 1975 (c. 7)
1975 c. 21	= The Criminal Procedure (Scotland) Act 1975 (c. 21)
1976	= The Finance Act 1976 (c. 40)
1977	= The Finance Act 1977 (c. 36)
1978	= The Finance Act 1978 (c. 42)
1979 c. 14	= The Capital Gains Tax Act 1979 (c. 14)
1979 c. 46	= The Ancient Monuments and Archaeological Areas Act 1979 (c. 46)
1980	= The Finance Act 1980 (c. 48)
1980 c. 17	= The National Heritage Act 1980 (c. 17)
1981	= The Finance Act 1981 (c. 35)
1981 c. 54	= The Supreme Court Act 1981 (c. 54)

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1981 c. 55	= The Armed Forces Act 1981 (c. 55)
1981 c. 61	= The British Nationality Act 1981 (c. 61)
1981 c. 66	= The Compulsory Purchase (Vesting Declarations) Act 1981 (c. 66)
1982	= The Finance Act 1982 (c. 39)
1982 c. 48	= The Criminal Justice Act 1982 (c. 48)
1982 c. 50	= The Insurance Companies Act 1982 (c. 50)
1983	= The Finance Act 1983 (c. 28)
1983 (No. 2)	= The Finance (No. 2) Act 1983 (c. 49)
1983 c. 20	= The Mental Health Act 1983 (c. 20)
1984	= The Finance Act 1984 (c. 43)
S.I. 1979/927	= The Capital Transfer Tax (Northern Ireland Consequential Amendment) Order 1979
S.I. 1979/1575 (N.I.14)	= The Administration of Estates (Northern Ireland) Order 1979
S.I. 1982/1585	= The Capital Transfer Tax (Interest on Unpaid Tax) Order 1982
S.I. 1983/879	= The Transfer of Functions (Arts, Libraries and National Heritage) Order 1983
S.I. 1984/703 (N.I.3)	= The Fines and Penalties (Northern Ireland) Order 1984
S.R.(N.I.) 1976/80	= The Department (Transfer of Functions) Order (Northern Ireland) 1976

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<b>Provision</b>	<b>Derivation</b>
1	1975 s.19(1).
2(1)(2)	1975 s.20(5), (6).
(3)	1975 s.51(2A); 1982 Sch.17, para.5.
3(1)(2)	1975 s.20(2), (3).
(3)	1975 s.20(7); 1978 s.74(1).
(4)	1975 s.51(2).
4(1)	1975 s.22(1).
(2)	1975 s.22(9).
5(1)(2)	1975 s.23(1), (2).
(3)	1975 Sch.10, para.1(1); 1984 Sch.21, para.16.
(4)	1975 s.51(1), Sch.10, para.1(2).
(5)	1975 Sch.10, para.1(3).

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6(1)	1975 s.24(2).
(2)	1975 Sch.7, para.3(1).
(3)	1975 Sch.7, para.5(1).
(4)	1975 Sch.7, para.6.
7(1)	1975 s.37(1); 1981 s.93(1); 1983 Sch.9, para.3.
(2)(3)	1975 s.37(2), (3).
8	1982 s.91(1) to (4).
9	1980 s.85(3); 1982 s.91(5).
10(1)(2)	1975 s.20(4).
(3)	1975 s.20(4), (7); 1978 s.74(1).
11	1975 s.46.
12	1976 s.89(1) to (5).
13(1)	1976 s.90(1).
(2)	1976 s.90(3); 1978 Sch.11, para.3(1).
(3)(4)	1976 s.90(4); 1978 Sch.11, para.3(2).
(5)	1976 s.90(5)
14	1976 s.91(1), (2).
15	1976 s.92(1).
16(1)	1981 s.97(1).
(2)	1981 s.97(2); 1984 s.107(3).
17	1975 s.47(1B), (3); 1976 ss.121(1), 123(6); 1978 s.68(1).
18(1)	1975 Sch.6, para.1(1); 1976 s.94(2).
(2)	1975 Sch.6, para.1(2); 1976 s.94(3); 1982 s.92(1).
(3)	1975 Sch.6, para.15(1), (2).
(4)	1975 Sch.6, para.15(5).
19(1) to (3)	1975 Sch.6, para.2(1), (2); 1981 s.94(1).
(4)	1975 Sch.6, para.2(3).
(5)	1975 Sch.6, para.8.
20(1)	1975 Sch.6, para.4(1); 1980 s.86(3); 1981 s.94(2).
(2)	1975 Sch.6, para.4(2).
(3)	1975 Sch.6, para.8.
21(1) to (4)	1975 Sch.6, para.5(1) to (3).

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(5)	1975 Sch.6, para.8.
22(1) to (5)	1975 Sch.6, para.6.
(6)	1975 Sch.6, para.8.
23(1)	1975 Sch.6, para.10(1).
(2)	1975 Sch.6, para.15(1), (2), (3)(a), (4)(b).
(3)	1975 Sch.6, para.15(3)(b), (4)(a).
(4)	1975 Sch.6, para.15(3)(bb)(bc), (4)(a); 1976 s.95(2).
(5)	1975 Sch.6, para.15(3)(c).
(6)	1975 Sch.6, para.10(3), 15(5).
24(1)(2)	1975 Sch.6, para.11(1), (2).
(3)	1975 Sch.6, para.15(1), (2), (3), (4); 1976 s.95(2).
(4)	1975 Sch.6, para.15(5).
25(1)	1975 Sch.6, para.12.
(2)	1975 Sch.6, para.15(1), (2), (3), (4), (5); 1976 s.95(2).
26(1)	1975 Sch.6, para.13(1).
(2)	1975 Sch.6, para.13(2); 1976 s.85.
(3)	1975 Sch.6, para.13(3); 1976 s.111(4).
(4)	1975 Sch.6, para.13(4); 1976 s.111(4).
(5)(6)	1975 Sch.6, para.13(5), (6).
(7)	1975 Sch.6, para.15(1), (2), (3), (4), (5); 1976 s.95(2).
(8)(9)	1975 Sch.6, para.13(7), (8).
27	1982 s.95(1), (2).
28	1978 s.67(1) to (6).
29(1)	1976 s.117(1).
(2)	1976 s.117(2), (6).
(3)(4)	1976 s.117(3), (4).
(5)	1976 s.117(5), (6); 1983 (No.2) s.9(2).
30	1976 s.76(1) to (4).
31	1976 s.77.
32	1976 s.78.
33(1)	1976 s.79(1); 1982 Sch.17, para.24(2).
(2)	1976 s.82A(5)(a); 1982 Sch.17, para.26.

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(3)(4)	1976 s.79(3), (4).
(5)	1976 s.82A(1), (2), (3); 1982 Sch.17, para.26.
(6)	1976 s.82A(4); 1982 Sch.17, para.26.
(7)	1976 s.79(7).
34(1)	1976 s.80(1).
(2)	1976 s.80(2); 1982 Sch.17, para.25(2), (3).
(3)	1976 s.80(3); 1982 Sch.17, para.25(2), (3).
(4)	1976 s.80(4).
35(1)	
(2)	1976 s.83(3).
(3)	1976 s.83(4).
36	1975 Sch.6, para.16; 1976 s.96(2), Sch.11, para.5; 1982 s.95(3).
37	1975 Sch.6, paras.17, 18.
38(1)	1975 Sch.6, para.19(1); 1976 s.96(3).
(2)	1975 Sch.6, para.19(2).
(3)	1975 Sch.6, para.19(3); 1976 s.96(4).
(4)	1975 Sch.6, para.19(3A); 1976 s.96(4).
(5)	1975 Sch.6, para.19(3B); 1976 s.96(4).
(6)	1975 Sch.6, para.19(4).
39	1975 Sch.6, para.20.
40	1975 Sch.6, para.21.
41	1975 Sch.6, para.22; 1976 s.96(5).
42(1)(2)	1975 Sch.6, para.23(1), (2).
(3)	1975 Sch.6, para.23(3); 1976 s.96(6).
(4)	1975 Sch.6, para.22A(1), (2), (4); 1976 s.96(7).
43(1) to (3)	1975 Sch.5, para.1(1) to (3).
(4)	1975 Sch.5, para.1(4), (5); 1980 s.93(2)(a).
(5)	1975 Sch.5, para.1(10).
44(1)	1975 Sch.5, para.1(1), (6).
(2)	1975 Sch.5, para.1(8); 1982 Sch.17, para.16; 1984 Sch.21, para.10.
45	1975 Sch.5, para.1(1), (7).
46	1975 Sch.5, para.1(9); 1976 Sch.14, para.10; 1980 s.93(2)(b).

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47	1975 s.51(1); 1980 s.93(1).
48(1)	1975 s.24(3); 1976 s.120(1); 1981 s.104(3).
(2)	1976 s.120(2); 1981 s.104(3).
(3)	1975 Sch.5, para.2(1).
(4)	1975 Sch.7, para.3(1), (2); 1982 Sch.17, para.19(2), (3).
(5)	1975 Sch.7, para.3(2A); 1978 s.72; 1982 Sch.17, para.19(4).
(6)	1975 Sch.7, para.3(2AA); 1984 s.104(2).
(7)	1975 Sch.7, para.3(4); 1982 Sch.17, para.19(5).
49(1)	1975 Sch.5, para.3(1).
(2)	1978 s.69(7).
50(1) to (3)	1975 Sch.5, para.3(2) to (4).
(4)	1975 Sch.5, para.3(4), (7).
(5)(6)	1975 Sch.5, para.3(5), (6).
51(1)	1975 Sch.5, para.4(1).
(2)	1975 s.46(5).
(3)	1975 Sch.5, para.4(10); 1983 Sch.9, para.5.
52(1)	1975 Sch.5, para.4(2).
(2)	1975 Sch.5, para.4(4).
(3)(4)	1975 Sch.5, para.4(9), (10).
53(1)	1975 Sch.5, para.4(11).
(2)	1975 Sch.5, para.4(3).
(3)	1975 Sch.5, para.4(5).
(4)	1975 Sch.5, para.4(6); 1976 s.110(2).
(5)	1975 Sch.5, para.4(5), (6); 1976 s.110(2); 1978 s.69(1); 1981 s.104(1).
(6)	1978 s.69(6).
(7)(8)	1978 s.69(8).
54(1)	1975 s.22(2).
(2)	1975 s.22(3); 1976 s.110(1).
(3)	1975 s.22(2), (3); 1976 s.110(1); 1978 s.69(1), (6); 1981 s.104(1).
(4)	1975 s.22(9).
55(1)	1975 s.23(3).
(2)	1975 s.20(4).

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56(1)	1975 Sch.6, para.15(2A); 1981 s.104(2); 1982 s.95(2).
(2)	1975 Sch.6, para.15(4A); 1976 s.95(3); 1978 s.69(4).
(3)	1975 Sch.6, para.15(3)(ba), (4B); 1976 s.95(2); 1978 s.69(5); 1982 s.95(2).
(4)	1975 Sch.6, para.15(4B); 1978 s.69(5); 1982 s.95(2).
(5)	1978 s.69(6).
(6)	1976 s.117(1), (6).
(7)	1976 s.95(4); 1978 s.69(8).
(8)	1978 s.69(8).
57(1) to (4)	1981 s.94(3) to (6).
(5)	1982 s.95(1).
58(1)(2)	1982 s.102(1), (2).
(3)	1982 s.126(2).
59(1)(2)	1982 s.103(1), (2).
(3)	1982 s.103(3); 1982 c.50 Sch.5, para.28(a).
60	1982 s.104.
61(1)	1976 ss.82(11), 82A(7); 1982 s.105(1), Sch.17, para.26.
(2) to (4)	1982 s.105(2) to (4).
62	1982 s.106.
63	1976 s.82(6); 1982 s.126(1), Sch.17, para.26.
64	1982 s.107.
65	1982 s.108.
66(1) to (4)	1982 s.109(1) to (4).
(5)	1975 s.20(5); 1982 s.109(5).
(6)	1982 s.110(7), Sch.15, para.2.
67(1)(2)	1982 s.110(1), (2).
(3)	1975 s.20(5); 1982 s.110(3).
(4)	1975 s.20(5); 1982 s.110(3), Sch.15, para.3.
(5) to (7)	1982 s.110(4) to (6).
68(1) to (3)	1982 s.111(1) to (3).
(4)	1975 s.20(5); 1982 s.111(4).
(5)	1982 s.111(5).
(6)	1982 Sch.15, paras.4(1), 5, 6, to 8.



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69	1982 s.112.
70(1) to (6)	1982 s.113(1) to (6).
(7)	1982 s.113(6A); 1984 s.102(1).
(8)	1982 s.113(7); 1984 s.102(2).
(9)	1982 s.113(8), Sch.15, paras.6 to 8.
(10)	1982 s.113(9).
71(1) to (4)	1982 s.114(1) to (4).
(5)	1982 s.114(5); 1984 s.102(1).
(6) to (8)	1982 s.114(6) to (8).
72(1) to (4)	1982 s.116(1) to (4).
(5)	1982 s.116(5); 1984 s.102(1).
(6)	1982 s.116(6).
73(1)	1982 s.118(1)(a).
(2)	1982 s.118(2), (4).
(3)	1982 s.118(3); 1984 s.102(1).
74(1)	1975 Sch.5, para.19(1) (pre-1981); 1981 s.103; 1982 s.118(1)(b).
(2)	1982 s.118(2), (4).
(3)	1982 s.118(3); 1984 s.102(1).
(4)	1975 Sch.5, para.19(4) (pre-1981); 1977 s.51(5); 1983 c.20 Sch.4, para.40.
75	1982 s.115.
76(1)	1982 s.119(1).
(2)	1975 Sch.6, para.13(7); 1976 s.111(4); 1982 s.119(2).
(3) to (8)	1982 s.119(3) to (8).
77	
78(1)(2)	1976 s.81(1), (2); 1982 Sch.17, para.26.
(3)	1976 ss.81(3), 82A(1) to (4), 83(3A); 1982 Sch.17, paras.26, 27.
(4)	1976 s.82A(5), (7); 1982 Sch.17, para.26.
(5)	1976 s.82A(6); 1982 Sch.17, para.26.
(6)	1976 s.81(4); 1982 Sch.17, para.26.
79(1) to (7)	1976 s.82(1) to (7); 1982 Sch.17, para.26.
(8)(9)	1976 s.82(9), (10); 1982 Sch.17, para.26.
(10)	1976 s.83(4).

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80(1)	1982 s.120(1); 1984 Sch.21, para.25.
(2)(3)	1982 s.120(2), (3).
81	1982 s.121; 1984 s.101(1), Sch.21, para.25.
82(1)	1982 s.122(1); 1984 Sch.21, para.26.
(2)(3)	1982 s.122(2), (3).
83	1982 s.123; 1984 Sch.21, para.25.
84	1982 s.124; 1984 Sch.21, para.26.
85	1982 s.125.
86(1)	1975 Sch.5, para.17(1); 1982 s.98(2).
(2)	1975 Sch.5, para.17(1A); 1982 s.98(4).
(3)	1975 Sch.5, para.17(2); 1982 s.98(5).
(4)	1975 Sch.5, para.17(3); 1984 Sch.21, para.12.
(5)	1975 Sch.5, para.17(4A); 1976 s.107(2).
87(1)	1975 Sch.5, para.17A(1); 1976 s.108(1); 1982 s.98(6).
(2)(3)	1975 Sch.5, para.17A(2), (3); 1976 s.108(1).
88(1)	1975 Sch.5, para.18(1); 1978 s.71(2).
(2)	1975 Sch.5, para.18(2); 1978 s.71(1).
89(1) to (3)	1975 Sch.5, para.19(1) to (3); 1981 s.103.
(4)	1975 Sch.5, para.19(4); 1981 s.103; 1983 c.20 Sch.4, para.40.
90	1975 Sch.5, para.19A; 1976 s.109.
91(1)	1975 Sch.5, para.22(1); 1984 Sch.21, para.13.
(2)	1975 Sch.5, para.22(2).
92	1975 Sch.5, para.22A(1), (2); 1976 s.105(1).
93	1975 s.47(4).
94(1)	1975 s.39(1), (9).
(2)	1975 s.39(2); 1976 s.118(6).
(3)	1975 s.39(6A); 1976 s.118(1).
(4)	1975 s.39(4).
(5)	1975 Sch.6, para.8; 1976 s.118(8).
95	1975 s.39(8D); 1976 s.118(1).
96	1975 s.39(8A); 1976 s.118(1).
97	1975 s.39(8B); (8C); 1976 s.118(1).

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98(1)	1975 s.39(5); 1976 s.118(7).
(2)	1975 s.39(6).
99(1)	1975 Sch.5, para.24(1); 1976 s.118(5); 1984 Sch.21, para.14(2).
(2)	1975 Sch.5, para.24(2); 1982 s.99(2).
(3)	1975 Sch.5, para.24(3).
100	1976 s.118(2), (3).
101(1)	1975 Sch.5, para.24(5); 1982 s.99(3); 1984 Sch.21, para.14(3).
(2)	1975 Sch.5, para.24(5A); 1982 s.99(4).
102(1)	1975 s.39(6), Sch.5, para.24(6); 1982 s.99(5).
(2)	1975 s.39(8).
103(1)	1976 Sch.10, para.1; 1982 Sch.17, para.30.
(2)	1976 Sch.10, para.13(1).
(3)	1976 Sch.10, para.3(1).
104(1)	1976 Sch.10, para.2(1), (1A); 1978 s.64(2); 1982 s.100(2); 1983 (No.2) s.10(1).
(2)	1976 Sch.10, para.2(2).
105(1)	1976 Sch.10, para.3(1); 1978 s.64(3); 1981 s.100(3).
(2)	1976 Sch.10, para.3(1A); 1978 s.64(4).
(3)(4)	1976 Sch.10, para.3(2), (3).
(5)	1976 Sch.10, para.3(5).
(6)	1976 Sch.10, para.3(6); 1981 s.100(4).
106	1976 Sch.10, para.4(1).
107(1)	1976 Sch.10, para.4(1).
(2)(3)	1976 Sch.10, para.4(2), (3).
(4)	1976 Sch.10, para.4(5); 1978 s.64(5); 1979 c.14 Sch.7, para.9.
108	1976 Sch.10, para.4(4).
109	1976 Sch.10, para.5.
110	1976 Sch.10, para.6.
111	1976 Sch.10, para.7.
112	1976 Sch.10, para.8.
113	1976 Sch.10, para.3(4).
114(1)	1976 Sch.10, para.10; 1981 s.96(3)(d).
(2)	1976 Sch.10, para.11.

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115(1)	1981 Sch.14, para.1(1); 1982 Sch.17, para.34.
(2)(3)	1981 Sch.14, para.1(2), (3).
(4)	1984 s.107(1).
(5)	1981 Sch.14, para.1(4).
116(1)	1981 Sch.14, para.2(1).
(2)	1981 Sch.14, para.2(2); 1983 (No.2) s.10(2).
(3)	1981 Sch.14, para.2(3).
(4)	1981 Sch.14, para.2(4); 1983 (No.2) s.10(2).
(5) to (7)	1981 Sch.14, para.2(5) to (7).
117	1981 Sch.14, para.3.
118	1981 Sch.14, para.4.
119	1981 Sch.14, para.5.
120(1)	1981 Sch.14, para.7.
(2)	1981 Sch.14, para.6.
121	1981 Sch.14, para.8.
122(1)(2)	1981 Sch.14, para.9.
(3)	1981 Sch.14, para.10.
123(1)	1981 Sch.14, para.11.
(2) to (4)	1981 Sch.14, para.12.
(5)	1981 Sch.14, para.13.
124	1981 Sch.14, para.14.
125(1)	1975 Sch.9, paras.1(1), 5(1); 1981 s.96(3)(a).
(2)	1975 Sch.9, para.1(1).
(3)	1975 Sch.9, para.1(2).
126(1)	1975 Sch.9, para.2(1).
(2)(3)	1975 Sch.9, para.2(3), (4).
127(1)	1975 Sch.9, para.3(1).
(2)	1975 Sch.9, para.3(2); 1978 s.65(1).
128	1975 Sch.9, para.3(1).
129	1975 Sch.9, para.4.
130(1)	1975 Sch.9, para.6(1).
(2)	1975 Sch.9, para.6(2); 1976 s.75.
131(1)	1976 s.99(1).
(2)	1976 s.99(2), (3).

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(3)	1976 s.99(6).
132(1)	1976 s.99(4).
(2)	1976 s.99(7).
133	1976 Sch.12, para.2.
134	1976 Sch.12, para.3.
135(1)(2)	1976 Sch.12, para.4(1), (2); 1979 c.14 Sch.7, para.9.
(3) to (5)	1976 Sch.12, para.4(3) to (5).
136	1976 Sch.12, para.5.
137	1976 Sch.12, para.6.
138(1)	1976 Sch.12, para.7(1).
(2)	1976 Sch.12, para.7(2); 1979 c.14 Sch.7, para.9.
139(1) to (3)	1976 Sch.12, para.8.
(4)	1976 Sch.12, para.9.
140(1)	1976 Sch.12, para.1.
(2)	1976 s.99(5).
141	1981 s.101(1) to (7).
142(1) to (4)	1978 s.68(1) to (4).
(5)(6)	1978 s.68(5).
(7)	1978 s.68(4); 1980 s.93(3).
143	1975 s.47(1B); 1976 s.121(1).
144	1975 s.47(1A), (1AA); 1976 s.121(1); 1982 Sch.17, para.4; 1984 s.103.
145	1975 s.47(3).
146(1) to (5)	1976 s.122(1) to (5).
(6)	1976 s.122(6); 1982 Sch.17, para.29.
(7)	1976 s.122(7).
(8)	1976 s.122(7A); 1980 s.92.
(9)	1976 s.122(8A); S.I. 1979/927.
147(1) to (4)	1976 s.123(1) to (4).
(5) to (9)	1976 s.123(7) to (11).
148(1)	1976 s.86(1); 1981 s.93(2).
(2) to (4)	1976 s.86(2) to (4).
(5)	1976 s.86(6); 1980 s.87(2); 1981 s.96(3)(b).
149(1)	1976 s.87(1); 1981 s.93(3).

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(2) to (4)	1976 s.87(2) to (4).
(5)	1976 s.87(5); 1980 s.87(3).
(6)	1976 s.87(5A); 1980 s.87(4); 1981 s.96(3)(c).
(7)	1976 s.87(6).
(8)(9)	1976 s.87(8), (9).
150	1976 s.88(1), (2).
151(1)	1975 Sch.5, para.16(1); 1976 Sch.14, para.18.
(2) to (4)	1975 Sch.5, para.16(2) to (4).
(5)	1975 Sch.5, para.16(6); 1982 Sch.17, para.17.
152	1975 Sch.7, para.2.
153(1)	1975 Sch.7, para.4(1).
(2)	1975 Sch.7, para.4(2); 1984 Sch.21, para.15.
(3)(4)	1975 Sch.7, para.4(3), (4).
154(1)(2)	1975 Sch.7, para.1(1), (2).
(3)	1981 c.55 Sch.5, saving.
155(1)	1975 Sch.7, para.6(1), (2); 1981 c.61, s.51(3).
(2) to (6)	1975 Sch.7, para.6(3) to (7).
(7)	1975 Sch.7, para.6(9).
156	1981 s.135; 1982 s.100.
157	1982 s.96(1) to (5).
158	1975 Sch.7, para.7.
159	1975 Sch.7, para.8; 1976 s.125.
160	1975 s.38(1).
161(1)	1975 Sch.10, para.7(1).
(2)	1975 Sch.10, para.7(2); 1976 s.103(1).
(3) to (5)	1975 Sch.10, para.7(3) to (5).
162(1)	1975 Sch.10, para.1(5).
(2)	1975 Sch.10, para.1(4).
(3)	1975 Sch.10, para.1(2).
(4)	1975 Sch.10, para.2.
(5)	1975 Sch.10, para.3.
163(1)	1975 Sch.10, para.5(1); 1984 Sch.21, para.17.
(2)(3)	1975 Sch.10, para.5(2), (3).

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164	1975 s.51(1); Sch.10, para.6.
165(1)	1975 Sch.10, para.4(1); 1979 c.14 Sch.7, paras.8, 9.
(2)	1975 Sch.10, para.4(2); 1982 Sch.17, para.20.
(3)	1984 Sch.14, para.16.
166	1975 Sch.10, para.10.
167(1)	1975 Sch.10, para.11(1).
(2)	1975 Sch.10, para.11(2); 1976 ss.86(7), 87(5B); 1978 s.73(1); 1980 s.87(2), (4).
(3)(4)	1975 Sch.10, para.11(3), (4).
(5)	1975 Sch.10, para.11(5); 1982 Sch.17, para.22.
168	1975 Sch.10, para.13.
169(1)	1975 Sch.10, para.12(1).
(2)	1975 Sch.10, para.12(2); 1984 s.107(2).
170	1975 Sch.10, para.8.
171(1)	1975 Sch.10, para.9(1)(a).
(2)	1975 Sch.10, para.9(2); 1976 s.118(9).
172	1975 Sch.10, para.9(1)(b).
173	1975 Sch.10, para.9(1)(d).
174(1)	1975 Sch.10, para.9(1)(e),(f); 1984 s.96(8), Sch.9, para.14.
(2)	1975 s.51(1), Sch.10, para.9(2A); 1976 s.100(1).
175	1975 Sch.10, para.9(1)(c).
176	1975 Sch.10, para.9A; 1976 s.102(1); 1982 Sch.17, para.21.
177(1)	1981 s.98(1).
(2)	1982 s.97(1).
(3)	1981 s.98(1); 1982 s.97(1).
(4)	1982 s.97(2).
178(1)	1975 s.51(1), Sch.10, para.14(1).
(2)	1976 s.104.
(3)	1975 Sch.10, para.14(2).
(4)	1975 Sch.10, para.19.
(5)	1975 Sch.10, para.21.

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179(1)	1975 Sch.10, para.15.
(2)	1975 Sch.10, para.16.
(3)	1975 Sch.10, para.20.
180(1)	1975 Sch.10, para.17.
(2)(3)	1975 Sch.10, para.18(1), (2).
181	1975 Sch.10, para.25.
182	1975 Sch.10, para.26.
183(1)(2)	1975 Sch.10, para.27(1), (2); 1979 c.14 Sch.7, para.9.
(3) to (6)	1975 Sch.10, para.27(3) to (6).
184	1975 Sch.10, para.24.
185(1)(2)	1975 Sch.10, para.28(1), (2).
(3)	1975 Sch.10, para.18(2).
186	1975 Sch.10, para.23.
187(1)	1975 Sch.10, para.29(1); 1979 c.14 Sch.7, para.9.
(2) to (6)	1975 Sch.10, para.29(2) to (6).
188	1975 Sch.10, para.30.
189	1975 Sch.10, para.22.
190(1)	1975 s.51(1), Sch.10, para.31(1); 1976 s.101(2), Sch.13.
(2)	1975 Sch.10, para.32(4); 1976 s.101(2), Sch.13.
(3)	1975 Sch.10, para.31(2); 1976 s.101(2), Sch.13.
(4)	1975 Sch.10, para.39; 1976 s.101(2), Sch.13.
191	1975 Sch.10, para.32(1) to (3); 1976 s.101(2), Sch.13.
192	1975 Sch.10, para.37; 1976 s.101(2), Sch.13.
193	1975 Sch.10, para.33; 1976 s.101(2), Sch.13.
194(1)	1975 Sch.10, para.34(1); 1976 s.101(2), Sch.13.
(2)	1975 Sch.10, para.34(2); 1976 s.101(2), Sch.13; 1979 c.14 Sch.7, para.9.
195	1975 Sch.10, para.35; 1976 s.101(2), Sch.13.
196	1975 Sch.10, para.36; 1976 s.101(2), Sch.13.
197	1975 Sch.10, para.38; 1976 s.101(2), Sch.13.



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198(1) to (3)	1975 Sch.10, para.40(1) to (3); 1976 s.101(2), Sch.13.
(4)	1975 Sch.10, para.40(4); 1976 s.101(2), Sch.13; 1981 c.66 Sch.3, para.2.
199(1)	1975 s.25(2), (9).
(2)	1975 s.25(4).
(3)	1975 s.26(1).
(4)	1975 s.25(6).
(5)	1975 s.25(10).
200(1)	1975 s.25(5).
(2)	1975 s.26(1).
(3)	1975 s.25(5).
(4)	1975 s.25(6), (10).
201(1)	1975 s.25(3); 1982 Sch.17, para.1.
(2)	1975 s.25(4).
(3)	1976 Sch.14, para.20.
(4)	1975 Sch.5, para.1(8).
(5)	1975 s.25(9); 1982 Sch.17, para.2.
(6)	1975 s.25(10).
202(1)	1975 s.39(3), Sch.5, para.24(1); 1984 Sch.21, para.14(2).
(2)	1975 s.39(3)(a), (b).
(3)	1975 s.39(3)(c).
(4)	1975 s.26(2); 1984 Sch.21, para.3(b).
203(1)	1975 s.25(8); 1976 s.119(1).
(2) to (4)	1976 s.119(2) to (4).
204(1) to (4)	1975 s.27(1) to (4).
(5)	1975 s.27(5); 1981 s.46(8).
(6)(7)	1975 s.27(6), (7).
205	1975 s.25(1).
206	1975 s.26(3).
207(1)	1976 s.78(2), (3).
(2)	1976 s.78(3); 1977 s.53.
(3)	1976 s.82(8); 1982 Sch.17, para.26.
(4)	1975 ss.32(1), 34(3).
(5)	1975 ss.32(2), 34(4); 1977 s.53.

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208	1975 Sch.9, para.2(2).
209(1)	1975 s.26(4).
(2)(3)	1976 s.123(5).
210	1975 Sch.5, para.16(3).
211(1)(2)	1975 s.28(1); 1983 (No.2) s.13(1).
(3)	1975 s.28(1A); 1983 (No.2) s.13(1).
(4)	1975 s.28(8); 1983 (No.2) s.13(2).
212(1) to (3)	1975 s.28(3) to (5).
(4)	1975 s.28(8); 1983 (No.2) s.13(2).
213	1975 s.28(2).
214(1)(2)	1975 s.28(6), (7).
(3)	1975 s.28(8); 1983 (No.2) s.13(2).
215	1975 Sch.4, para.1.
216(1)	1975 Sch.4, para.2(1); 1976 Sch.14, para.4; 1982 Sch.17, para.7.
(2)	1975 Sch.4, para.2(2A); 1980 s.94(4); 1983 Sch.9, para.4.
(3)(4)	1975 Sch.4, para.2(2), (3); 1982 Sch.17, para.7.
(5)	1975 Sch.4, para.2(4); 1980 s.94(5).
(6)	1975 Sch.4, para.2(5); 1980 s.94(6).
(7)	1975 Sch.4, para.2(7); 1976 Sch.11, para.3; 1982 Sch.17, para.7.
217	1975 Sch.4, para.3.
218(1)(2)	1975 Sch.4, para.4(1), (2).
(3)	1975 Sch.4, para.4(3); 1982 Sch.17, para.8.
219	1975 Sch.4, para.5.
220(1)	1975 Sch.4, para.11(1).
(2)	1975 Sch.4, para.11(2); 1975 c.21 ss.289F(1), (8), 289G(1) to (5); 1982 c.48 ss.37, 38(1), (6), (8), 46(1), (4)(a), 54; S.I. 1984/703 (N.I. 3) Arts. 5, 6.
221(1) to (5)	1975 Sch.4, para.6(1) to (5).
(6)	1975 Sch.4, para.6(6); 1976 Sch.14, para.5; 1984 Sch.21, para.6.
222	1975 Sch.4, para.7.
223	1975 Sch.4, para.8.
224	1975 Sch.4, para.9.

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|---------------|--|
| 225(1)        | 1975 Sch.4, para.10(1).  |
| (2)           | 1975 Sch.4, para.10(2); 1984 Sch.22, para.6.   |
| (3) to (6)    | 1975 Sch.4, para.10(3) to (6).   |
| (7)           | 1984 s.124(2).   |
| 226(1) to (3) | 1975 Sch.4, para.12(1) to (3).   |
| (4)           | 1975 Sch.4, para.12(4); 1976 Sch.11, para.3;<br>1982 Sch.17, para.10.  |
| (5)(6)        | 1975 Sch.4, para.12(5), (6).   |
| 227(1)        | 1975 Sch.4, paras.13(1), (5), 14(1), (4); 1982<br>Sch.17, paras.11, 12; 1983 (No.2) s.11(1).                                       |
| (2)           | 1975 Sch.4, paras.13(1), 14(1).  |
| (3)           | 1975 Sch.4, paras.13(1), (6), 14(1), (5).  |
| (4)           | 1975 Sch.4, paras.13(4), 14(3).  |
| (5)           | 1975 Sch.4, paras. 13(6), 14(5).   |
| (6)           | 1975 Sch.4, para.14(3).  |
| (7)           | 1975 Sch.4, para.14(1), (2), (6); 1984 Sch.21,<br>para.7.  |
| 228(1)        | 1975 Sch.4, para.13(1), (6); 1982 Sch.17,<br>para.11.  |
| (2)           | 1975 Sch.4, para.13(2).  |
| (3)           | 1975 Sch.4, para.13(3), (6); 1983 (No.2)<br>s.11(2).   |
| (4)           | 1975 Sch.4, para.13(8).  |
| 229           | 1975 Sch.4, para.15; 1983 (No.2) s.11(1).  |
| 230(1)        | 1975 Sch.4, paras. 17(1), 19(6); 1980 c.17<br>ss.12(1)(a), 13(1); S.I. 1983/879 Sch.2,<br>para.1(2).                               |
| (2)           | 1975 Sch.4, para.17(2).  |
| (3)           | 1975 Sch.4, para.17(3); 1979 c.46 Sch.4,<br>para.15; 1980 c.17 s.12(1)(b); S.I. 1983/879<br>Sch.2, para.1(3); S.R. (N.I.) 1976/80. |
| (4)           | 1975 Sch.4, para.17(4); 1976 s.124; 1980<br>c.17 s.12(1)(b); S.I. 1983/879 Sch.2,<br>para.1(4).                                    |
| (5)           | 1975 Sch.4, para.17(5); 1980 c.17 s.12(1)(d);<br>S.I. 1983/879 Sch.2, para.1(5).   |
| 231(1)        | 1975 Sch.4, para.18(1).  |
| (2)           | 1975 Sch.4, para.19(6); 1980 c.17 s.13(1).   |
| (3)           | 1975 Sch.4, para.18(2).  |

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232	1975 Sch.4, para.27.
233(1)	1975 Sch.4, para.19(1); 1976 s.83(5), Sch.11, para.3; 1982 Sch.17, para.13.
(2)	1975 Sch.4, para.19(1); S.I. 1982/1585.
(3)(4)	1975 Sch.4, para.19(4), (5).
234(1)(2)	1975 Sch.4, para.16(1), (2); 1981 s.96(2).
(3)	1975 Sch.4, para.16(3).
235	1975 Sch.4, para.19(3), (4).
236(1)	1975 Sch.4, para.19(2).
(2)	1976 s.122(8), (8A); S.I. 1979/927.
(3)	1976 ss.87(7), 88(3), 122(8).
(4)	1976 s.123(2), (4); 1984 Sch.21, para.22.
237(1)	1975 Sch.4, para.20(1); 1982 Sch.17, para.14.
(2) to (6)	1975 Sch.4, para.20(2) to (6).
238(1)	1975 Sch.4, para.21(1), (4).
(2)(3)	1975 Sch.4, para.21(2), (3).
239(1) to (3)	1975 Sch.4, para.25(1) to (3).
(4)	1975 Sch.4, para.25(4); 1978 s.68(6).
(5)	1975 Sch.4, para.25(5), 1976 Sch.14, para.7; 1982 Sch.17, para.15.
240(1)(2)	1975 Sch.4, para.23(1), (2).
(3)	1975 Sch.4, para.23(3); 1984 s.105(1).
241	1975 Sch.4, para.24.
242	1975 Sch.4, para.22.
243	1975 Sch.4, para.22A; 1984 s.106(1).
244	1975 Sch.4, para.22B; 1984 s.106(1).
245	1975 Sch.4, para.28.
246	1975 Sch.4, para.29.
247	1975 Sch.4, para.30.
248	1975 Sch.4, para.31.
249	1975 Sch.4, para.32.
250	1975 Sch.4, para.33.
251	1975 Sch.4, para.35.
252	1975 Sch.4, para.34.
253	1975 Sch.4, para.37.

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254(1)	1975 Sch.4, para.36.
(2)	1975 Sch.4, para.36A; 1984 s.106(2).
255	1975 Sch.4, para.26.
256(1)	1980 s.94(1).
(2)	1980 s.94(2); 1981 c.54 Sch.5.
(3)	1980 s.94(3).
(4)	1980 s.94(9).
257(1)(2)	1975 Sch.4, para.39(1), (2).
(3)	1975 Sch.4, para.39(3); S.I. 1979/1575 (N.I. 14) Sch.2, para.12.
258	1975 Sch.4, para.41.
259	1975 Sch.4, para.42(2).
260	1975 Sch.4, para.42(1).
261	1975 Sch.4, para.40.
262	1975 s.40.
263	1975 s.42.
264(1)	1976 s.114(1).
(2)(3)	1976 s.114(2), (3); 1981 s.93(4).
(4)(5)	1976 s.114(3A), (3B); 1981 s.93(4).
(6)(7)	1976 s.114(4), (5).
(8)	1976 s.114(6); 1981 s.93(5); 1983 Sch.9, para.7.
(9)	1976 s.114(7).
265	1975 s.43(1).
266(1)	1975 s.43(2).
(2)(3)	1975 s.43(3), (4); 1976 s.113(1).
(4)	1975 s.43(5); 1976 s.113(1); 1982 Sch.17, para.3.
267(1)	1975 s.45(1); 1984 Sch.21, para.4.
(2)	1975 Sch.7, paras. 3(3), 5(2), 7(6).
(3)	1975 s.45(1), Sch.5, para.2(2); 1982 ss.108(8), 122(4).
(4)	1975 s.45(2).
268	1975 s.44.
269(1) to (3)	1975 Sch.4, para.13(7); 1976 Sch.10, para.13(2); 1981 Sch.14, para.15.

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(4)	1975 Sch.4, para.13(7); 1976 Sch.10, para.13(2); 1978 s.66(1), (2); 1981 Sch.14, para.15.
270	1975 s.51(4); 1979 c.14 Sch.7, paras.8(a), 9.
271	1975 s.51(5); 1982 Sch.17, para.6.
272	1975 s.51(1); 1984 Sch.21, para. 5(b) (“land”); 1975 s.59(2) (“the Taxes Act”).
273 to 278	
Sch.1	1975 s.37(3); 1984 s.101.
Sch.2 para. 1	1980 Sch.15, para.1.
2	1980 Sch.15, para.2.
3	1980 Sch.15, para.2A; 1982 Sch.17, para.31; 1984 Sch.21, para.23.
4	1980 Sch.15, para.4.
5	1980 Sch.15, para.5; 1984 Sch.21, para.23.
6	1980 Sch.15, para.6; 1982 Sch.17, para.32; 1984 Sch.21, para.23.
7	1980 Sch.15, para.7.
Sch.3	1975 Sch.6, para.12; 1980 s.118(5); 1983 s.46(5).
Sch.4 para. 1(1)	1982 s.93(1).
(2)	1982 s.93(9).
(3)	1982 s.94(5).
2(1)	1982 s.93(2).
(2)(3)	1982 s.94(1).
3(1)	1982 s.93(3).
(2) to (4)	1982 s.94(2) to (4).
(5)	1982 s.94(6).
4	1982 s.93(4), (5).
5 to 7	1982 s.93(6) to (8).
8 to 15	1982 Sch.16, paras. 2 to 9.
16 to 18	1982 Sch.16, para.1.
Sch.5 para. 1	1975 s.32.
2(1)	1975 s.33(1).
(2)	1975 s.33(3); 1976 s.83(2).
(3), (4)	1975 s.33(4), (5).
3(1) to (4)	1975 s.34(3) to (6).

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(5)	1975 s.34(9).
4	1975 s.34(8); 1976 s.83(2).
5(1)	1975 s.31(2).
(2)	1975 s.34(2).
(3)	1975 s.31(3).
6	1976 s.83(2).
Sch.6 para. 1	1975 s.49(5), Sch.12, para.1.
2	1975 s.22(4), Sch.5, para.4(7); 1984 Sch.21, paras. 1, 11.
3	1975 Sch.5, para.23.
4(1)	1976 s.83(6).
(2)	1976 s.83(3A), (7); 1982 Sch.17, para.27.
(3)	1976 s.83(7).
(4)(5)	1976 s.83(8), (9).

#### TABLE OF DESTINATIONS

(Showing where the corresponding provisions of the original capital transfer tax legislation can be found in the 1984 consolidation Act known generally for the purposes of this volume as the Inheritance Tax Act 1984).

Section of Act	Section of 1984 Act	Section of Act	Section of 1984 Act
F.A. 1975 (1975 c. 7)		F.A. 1975—continued	
Section		28(6)(7)	214(1)(2)
19(1)	1	(8)	211(4), 212(4), 214(3)
(2)			
20(1)		29	
(2)(3)	3(1)(2)		
(4)	10, 55(2)	30	
(5)	2(1), 66(5), 67 (3)(4), 68(4)	31(1) (2)(3)	Sch.5, para.5(1), (3)
(6)	2(2)		
(7)	3(3), 10(3)	(4)	
21		32	207(4)(5), Sch.5, para.1
22(1)	4(1)		
(2)	54(1)(3)	33(1)	Sch.5, para.2(1)
(3)	54(2)(3)	(2)	
(4)	Sch.6, para.2	(3)-(5)	Sch.5, para.2(2)-(4)

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(5)-(8)			
(9)	4(2), 54(4)	34(1)	
		(2)	Sch.5, para.5(2)
23(1)(2)	5(1)(2)	(3)(4)	207(4)(5), Sch.5, para.3(1)(2)
(3)	55(1)		
24(1)		(5)(6)	Sch.5, para.3(3)(4)
(2)	6(1)		
(3)	48(1)	(7)	
		(8)	Sch.5, para.4
25(1)	205	(9)	Sch.5, para.3(5)
(2)	199(1)		
(3)	201(1)	35	
(4)	199(2), 201(2)	36	
(5)	200(1)(3)		
(6)	199(4), 200(4)	37(1)	7(1)
(7)		(2)	7(2)
(8)	203(1)	(3)	7(3), Sch.1
(9)	199(1), 201(5)	38(1)	160
(10)	199(5), 200(4), 201(6)	(2)	
26(1)	199(3), 200(2)	39(1)	94(1)
(2)	202(4)	(2)	94(2)
(2A)		(3)	202(1)-(3)
(3)	206	(4)	94(4)
(4)	209(1)	(5)	98(1)
		(6)	98(2), 102(1)
27	204	(6A)	94(3)
		(7)	
28(1)(1A)	211(1)-(3)	(8)	102(2)
(2)	213	(8A)	96
(3)-(5)	212(1)-(3)	(8B)(8C)	97(1)(2)
		(8D)	95
		(9)	94(1)
F.A. 1975—continued		F.A. 1975—continued	
Section 40	262	Sch.4 para. 7	222



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41		8	223
		9	224
42	263	10	225
43(1)	265	11(1)	220(1)
(2)	266(1)	(2)	220(2)
(3)(4)	266(2)(3)	12(1)(2)	226(1)(2)
(5)	266(4)	(3)	226(3)
		(4)	226(4)
44	268	(5)(6)	226(5)(6)
45(1)	267(1)(3)	13(1)	227(1)(2)(3), 228(1)
(2A)		(2)	228(2)
(3)		(3)	228(3)
		(4)	227(4)
46	11, 51(2)	(5)	227(1)
47(1)		(6)	227(3), (5), 228(1)(3)
(1A)	144		
(1AA)	144	(7)	269
(1B)	17, 143	(8)	228(4)
(2)		14(1)	227(1)(2)(3)(7)
(3)	17, 145	(2)	227(7)
(4)	93	(3)	227(4)(6)
(5)		(4)	227(1)
49(1)(2)		(5)	227(3)(5)
(3)		(6)	227(7)
(4)		15	229
(5)	Sch.6, para.1	16(1)(2)	234(1)(2)
		(3)	234(3)
51(1)	272, 47, 5(4), 164, 174(2), 178(1), 190(1)	(4)	
		(5)-(7)	
		17(1)	230(1)
(2)	3(4)	(2)	230(2)
(2A)	2(3)	(3)	230(3)
(3)		(4)	230(4)
(4)	270	(5)	230(5)

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(5)	271	18(1)	231(1)
		(2)	231(3)
Sch.4 para. 1	215	19(1)	233(1)(2)
2(1)	216(1)	(2)	236(1)
(2)	216(3)	(3)	235(1)
(2A)	216(2)	(4)	233(3), 235(2)
(3)	216(4)	(5)	233(4)
(4)	216(5)	(6)	230(1), 231(2)
(5)	216(6)	20(1)	237(1)
(6)		(2)-(6)	237(2)-(6)
(7)	216(7)	21(1)-(3)	238(1)-(3)
3	217	(4)	238(1)
4(1)(2)	218(1)(2)	22	242
(3)	218(3)	22A	243
5	219	22B	244
6(1)-(5)	221(1)-(5)	23(1)(2)	240(1)(2)
(6)	221(6)	(3)	240(3)
		24	241
F.A. 1975—continued		F.A. 1975—continued	
Sch.4 para. 25(1)-(3)	239(1)-(3)	Sch.5 para. 5	
(4)	239(4)	6-15	
(5)	239(5)	16(1)	151(1)
26	255	(2)	151(2)
27	232	(3)	151(3), 210
28	245	(4)	151(4)
29	246	(5)	
30	247	(6)	151(5)
31	248	17(1)	86(1)
32	249	(1A)	86(2)
33	250	(2)	86(3)
34	252	(3)	86(4)
35	251	(4)	
36	254(1)	(4A)	86(5)
36A	254(2)	(5)-(9)	
37	253	17A(1)	87(1)

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38(1)		(2)(3)	87(2)(3)
(2)		18(1)	88(1)
(3)		(2)	88(2)
(4)		(3)	
39(1)(2)	257(1)(2)	19(1)-(3)	89(1)-(3)
(3)	257(3)	(4)	89(4)
40	261	19A	90
41	258	20	
42(1)	260	21	
(2)	259	22	91
43		22A(1)(2)	92(1)(2)
44		(3)	
		23	Sch.6, para.3
Sch.5 para. 1(1)	43(1), 44(1), 45	24(1)	99(1), 202(1)
(2)(3)	43(2)(3)	(2)	99(2)
(4)(5)	43(4)	(3)	99(3)
(6)	44(1)	(4)	
(7)	45	(5)	101(1)
(8)	44(2), 201(4)	(5A)	101(2)
(9)	46	(6)	102(1)
(10)	43(5)		
2(1)	48(3)	Sch.6 para. 1(1)	18(1)
(2)	267(3)	(2)	18(2)
3(1)	49(1)	(3)(4)	
(2)(3)	50(1)(2)	2(1)	19(1)
(4)	50(3)(4)	(2)	19(2)(3)
(5)(6)	50(5)(6)	(3)	19(4)
(7)	50(4)	3	
4(1)	51(1)	4(1)	20(1)
(2)	52(1)	(2)	20(2)
(3)	53(2)	5	21(1)-(4)
(4)	52(2)	6	22(1)-(5)
(5)	53(3)(5)	7	
(6)	53(4)(5)	8	19(5), 20(3), 21(5), 22(6), 94(5)

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(7)	Sch.6, para.2		
(8)			
(9)	52(3)	9	
(10)	51(3), 52(4)	10(1)	23(1)
(11)	53(1)	(2)	
		(3)	23(6)
F.A. 1975—continued		F.A. 1975—continued	
Sch.6 para. 10(4)(5)		Sch.7 para. 3(2AA)	48(6)
11(1)	24(1)	(2B)	
(1A)		(3)	267(2)
(2)	24(2)	(4)	48(7)
12(1)	25(1), Sch.3	4	153
(2)		5(1)	6(3)
13(1)	26(1)	(2)	267(2)
(1A)		6(1)(2)	6(4), 155(1)
(2)	26(2)	(3)-(7)	155(2)-(6)
(3)(4)	26(3)(4)	(8)	
(5)(6)	26(5)(6)	(9)	155(7)
(7)	26(8), 76(2)	7(1)(2)	158(1)(2)
(8)	26(9)	(3)	158(3)
14		(4)(5)	158(4)(5)
		(6)	158(6), 267(2)
Sch.6 Pt. II		8	159
para. 15(1)(2)	18(3), 23(2), 24(3), 25(2), 26(7)	Sch.8	
		Pt. I	
(2A)	56(1)	Pt.II	
(3)	23(2)-(5), 24(3), 25(2), 26(7), 56(3)	Sch.9 para. 1(1)(2)	125(1)(2) 125(3)
(4)	23(2)-(4), 24(3), 25(2), 26(7)	2(1)(2)	126(1) 208
(4A)	56(2)	(3)(4)	126(2)(3)
(4B)	56(3)(4)	3(1)	127(1), 128
(5)	18(4), 23(6), 24(4), 25(2), 26(7)	(2)	127(2)
		4	129

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		5	125(1)
(6)		6(1)	130(1)
		(2)	130(2)
Pt. III para. 16	36	Sch.10	
17	37(1)	Pt. I	
18	37(2)	para. 1(1)	5(3)
19(1)	38(1)	(2)	5(4), 162(3)
(2)	38(2)	(3)	5(5)
(3)	38(3)	(4)	162(2)
(3A)(3B)	38(4)(5)	(5)	162(1)
(4)	38(6)	2	162(4)
20	39	3	162(5)
21	40	4(1)	165(1)
22	41	(2)	165(2)
22A	42(4)	5	163
23(1)(2)	42(1)(2)	6	164
(3)	42(3)	7(1)	161(1)
		(2)	161(2)
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(2)	154(2)	8	170
(3)		9(1)	171(1), 172, 173, 174(1), 175
2	152		
3(1)	6(2), 48(4)	(2)	171(2)
(2)	48(4)	(2A)	174(2)
(2A)	48(5)	(3)	
		(4)	
		9A	176
F.A. 1975—continued		F.A. 1976 (1976 c.40)	
Sch.10 para. 10	166	Section 73	
11(1)	167(1)	74	
(2)	167(2)	75	130(2)
(3)(4)	167(3)(4)		
(5)	167(5)	76(1)(2)	30(1)(2)
12(1)	169(1)	(3)	30(3)

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(2)	169(2)	(4)	30(4)
13	168	(5)	
Pt. II para. 14(1)	178(1)	77	31
(2)	178(3)	78(1)	32(1)
15	179(1)	(2)	32(2), 207(1)
16	179(2)	(3)	32(3), 207(1)(2)
17	180(1)	(4)	32(4)
18(1)	180(2)	(5)-(7)	32(5)-(7)
(2)	180(3), 185(3)	79(1)	33(1)
19	178(4)	(2)	
20	179(3)	(3)(4)	33(3)(4)
21	178(5)	(5)(6)	
22	189	(7)	33(7)
23	186	(8)	33(2)(5)
24	184	(9)	
25	181	80(1)	34(1)
26	182	(2)(3)	34(2)(3)
27(1)(2)	183(1)(2)	(4)	34(4)
(3)-(6)	183(3)-(6)	(5)	34(2)(3)
28	185(1)(2)		
29(1)	187(1)	81(1)	78(1)
(2)-(6)	187(2)-(6)	(2)(3)	78(2)(3)
30	188	(4)	78(6)
Pt. III para. 31(1)		82(1)-(7)	63, 79(1)-(7)
	190(1)	(8)	207(3)
(2)	190(3)	(9)(10)	79(8)(9)
32(1)-(3)	191	(11)	61(1)
(4)	190(2)		
33	193	82A(1)-(3)	33(5), 78(3)
34(1)	194(1)	(4)	33(6), 78(3)
(2)	194(2)	(5)	33(2), 78(4)
35	195	(6)	78(5)
36	196	(7)	61(1), 78(4)
37	192	83(1)	
38	197	(2)	Sch.5, paras.2(2), 4, 6

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39	190(4)		
40(1)-(3)	198(1)-(3)	(3)	35(2)
(4)	198(4)	(3A)	78(3), Sch.6, para.4(2)
Sch.12 para. 1	Sch.6, para.1	(4)	35(3), 79(10)
8(6)	Sch.8, para.2	5	233(1)
18(3)	Sch.8, para.3(1)(b)	6	Sch.6, para.4(1)
		(7)	Sch.6, para.4(2)(3)
		(8)(9)	Sch.6, para.4(4)(5)
		84	
F.A. 1976—continued		F.A. 1976—continued	
Section		Section	
85	26(2)	99(1)	131(1)
		(2)	131(2)
86(1)	148(1)	(3)	131(2)
(2)-(4)	148(2)-(4)	(4)	132(1)
(5)		(5)	140(2)
(6)	148(5)	(6)	131(3)
(7)	167(2)	(7)	132(2)
87(1)	149(1)	100(1)	174(2)
(2)-(4)	149(2)-(4)	(2)	
(5)	149(5)		
(5A)	149(6)	101(1)	
(5B)	167(2)	(2)	190-198
(6)	149(7)	(3)	
(7)	236(3)	102(1)	176
(8)(9)	149(8)(9)	(2)	
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(3)	236(3)	(2)	
(4)			
		104	178(2)
89(1)-(5)	12		
(6)		105(1)	92
(7)		(2)	
		(3)(4)	

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90(1)	13(1)		
(2)		106	
(3)	13(2)	107(1)	
(4)	13(3)(4)	(2)	86(5)
(5)	13(5)	(3)(4)	
(6)		(5)	
91(1)(2)	14(1)(2)	108(1)	87
(3)		(2)	
92(1)	15	109	90
(2)		110(1)	54(2)(3)
93		(2)	53(4)(5)
94(1)		(3)	
(2)	18(1)	(4)	
(3)	18(2)	111(1)-(3)	
95(1)		(4)	26(3)(4), 76(2)
(2)	23(4), 24(3), 25(2), 26(7), 56(3)	(5)	
		(6)	
		112	
(3)	56(2)		
(4)	56(7)	113(1)	266(2)-(4)
		(2)	
96(1)			
(2)	36	114(1)	264(1)
(3)	38(1)	(2)	264(2)
(4)	38(3)-(5)	(3)(3A)(3B)	264(3)-(5)
(5)	41	(4)(5)	264(6)(7)
(6)(7)	42(3)(4)	(6)	264(8)
		(7)	264(9)
97		(8)	
98		115	
		116	
F.A. 1976—continued		F.A. 1976—continued	
Section		Sch.10 para. 4(1)	106, 107(1)
117(1)	29(1), 56(6)		



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(2)-(4)	29(2)-(4)	(2)(3)	107(2)(3)
(5)	29(5)	(4)	108
(6)	29(2)(5), 56(6)	(5)	107(4)
		5	109
118(1)	94(3), 95, 96, 97	6	110
(2)	100(1)	7	111
(3)	100(2)	8	112
(4)		9	
(5)	99(1)	10	114(1)
(6)	94(2)	11	114(2)
(7)	98(1)	12	
(8)	94(5)	13(1)	103(2)
(9)	171(2)	(2)	269
(10)			
		Sch.11 para. 1	
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120(1)	48(1)	2	
(2)	48(2)	3	216(7), 226(4), 233(1)
121(1)	17, 143, 144		
(2)		4	
		5	36
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(6)	146(6)		
(7)	146(7)	Sch.12 para. 1	140(1)
(7A)	146(8)		
(8)	236(2)(3)	2	133
(8A)	146(9), 236(2)	3	134
(9)		4	135
		5	136
123(1)	147(1)	6	137
(2)	147(2), 236(4)	7	138
(3)	147(3)	8	139(1)-(3)
(4)	147(4), 236(4)	9	139(4)
(5)	209(2)(3)		

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(6)	17	Sch.13	190-198
(7)-(10)	147(5)-(8)	Sch.14 para. 1	
(11)	147(9)		
(12)		2, 3	
(13)		4	216(1)
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125(1)	159	6	
(2)		7	239(5)
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2(1)	104(1)	13	
(1A)	104(1)	14-17	
(2)	104(2)	18	151(1)
3(1)	105(1), 103(3)	19	
(1A)	105(2)	20	201(3)
(2)(3)	105(3)(4)		
(4)	113		
(5)	105(5)		
(6)	105(6)		
F.A. 1977 (1977 c.36)		F.A. 1978—continued	
Section		Section	
49		73(1)	167(2)
		(2)	
50		74(1)	3(3), 10(3)
51		(2)	
52		80(3)(d)	
53(1)	207(2)(5)	Sch. 11 para. 1	
(2)			
59(3)(d)		2	
		3(1)	13(2)
F.A. 1978 (1978 c.42)		(2)	13(3)(4)
		(3)	

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62		F.A. 1980 (1980 c.48)	
63		Section	
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(2)	104(1)	(2)	
(3)	105(1)	(3)	9
(4)	105(2)		
(5)	107(4)	86(1)	
(6)		(2)	
(7)		(3)	20(1)
		(4)	
65(1)	127(2)	(5)	
(2)		87(1)	
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(3)		(3)	149(5)
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(7)		88(1)-(6)	
(8)		(7)	
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(2)(3)	142(2)(3)		
(4)	142(4)(7)	92	146(8)
(5)	142(5)(6)	93(1)	47
(6)	239(4)	(2)	43(4), 46
(7)		(3)	142(7)
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(2)(3)		94(1)	256(1)
(4)	56(2)	(2)	256(2)
(5)	56(3)(4)	(3)	256(3)
(6)	53(6), 54(3), 56(5)	(4)	216(2)
		(5)	216(5)
(7)	49(2)	(6)	216(6)
(8)	53(7)(8), 56(7)(8)	(7)	
70		(8)	
		(9)	256(4)

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71(1)	88(2)		
(2)		118(5)	Sch.3
72(1)	48(5)	122(3)(b)	
(2)			
F.A. 1980—continued		F.A. 1981—continued	
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3		104(1)	53(5), 54(3)
4	Sch.2, para.4	(2)	56(1)
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5	Sch.2, para.5		
6	Sch.2, para.6	105	
7	Sch.2, para.7	106	
8		135(1)(Part)	156
F.A. 1981 (1981 c.35)		139(4)	
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(2)		(2)-(4)	115(2)-(4)
(3)		2(1)	116(1)
(4)		(2)	116(2)
(5)		(3)	116(3)
(6)(7)		(4)	116(4)
		(5)-(7)	116(5)-(7)
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(2)	148(1)	4	118
(3)	149(1)	5	119
(4)	264(2)-(5)	6	120(2)
(5)	264(8)	7	120(1)
		8	121
94(1)	19	9	122(1)(2)
(2)	20(1)	10	122(3)
(3)-(6)	57(1)-(4)	11	123(1)
(7)			

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		12	123(2)-(4)
95		13	123(5)
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(2)	234(1)(2)	15	269
(3)(a)	125(1)	16	
(b)	148(5)	Sch.15	
(c)	149(6)		
(d)	114(1)	F.A. 1982 (1982 c.39)	
(e)	Sch.8, para.12		
(4)		Section 90(1)	
97(1)	16(1)	(2)	
(2)	16(2)		
(3)		91(1)-(4)	8
		(5)	9
98(1)	177(1)(3)		
(2)		92(1)	18(2)
		(2)	
99		(3)	
100(1)		93(1)	Sch.4, para.1(1)
(2)	104(1)	(2)	Sch.4, para.2(1)
(3)	105(1)	(3)	Sch.4, para.3(1)
(4)	105(6)	(4)(5)	Sch.4, para.4
101(1)-(7)	141	(6)-(8)	Sch.4, paras.5-7
(8)-(9)		(9)	Sch.4, para.1(2)
		(10)	
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(3)	Sch.4, para.3(3)	(3)	73(3), 74(3)
(4)	Sch.4, para.3(4)	(4)	73(2), 74(2)
(5)	Sch.4, para.1(3)		
(6)	Sch.4, para.3(5)	119	76
95(1)	27(1), 57(5)	120(1)(2)	80(1)(2)

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(2)	27(2), 56(1)(3)(4)	(3)	80(3)
(3)	36	121	81
(4)			
96(1)-(5)	157	122(1)-(3)	82
(6)		(4)	267(3)
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(2)	177(4)	124	84
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98(1)		126	58(3), 63
(2)	86(1)		
(3)		127	
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(6)	87(1)	Sch.10 para. 1(2)	Sch.8, para.8(a)
(7)			
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(2)	99(2)		
(3)	101(1), 101(2), 102(1)	(3) 3(2)(a)(b)	Sch.8, para.17(3) Sch.8, para.18(2)(a) (b)
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102	58(1)(2)	2	66(6)
		3	67(4)
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(3)	59(3)	(2)-(4)	
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(8)	65(8), 267(3)	5-9	Sch.4, paras.11-15
(9)	65(9)		
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110	67, 66(6)	Sch.17 para. 1	201(1)

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111	68(1)-(5)	2	201(5)
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112	69	4	144
113	70	5	2(3)
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115	75	8	218(3)
		9	
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		(2)	116(2)(4)
11	227(1), 228(1)	(3)	
12	227(1)		
13	233(1)	11(1)	227(1), 229
14	237(1)	(2)	228(3)
15	239(5)	12	
16	44(2)		
17	151(5)	13(1)	211(1)-(3)
18		(2)	211(4), 212(4), 214(3)
19(1)			
(2)(3)	48(4)	(3)	
(4)	48(5)	16(3)	
(5)	48(7)		
20	165(2)	F.A. 1984 (1984 c. 43)	
21	176		
22	167(5)	Section	
23		96(8)	174(1)
24(1)		101(1)	
(2)	33(1)	(2)	Sch.1
(3)		(3)	
(4)	33(2)(5)		

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25	34(2)(3)	102(1)	70(7), 71(5), 72(5), 73(3), 74(3)
26	33, 61(1), 63, 78, 79, 207(3)		
27	78(3), Sch.5 para.4(2)	(2) (3)	70(8)
28			
29	146(6)	103(1)	144
30	103(1)	(2)	
31	Sch.2, para.3	104(1)	81(3)
32	Sch.2, para.6	(2)	48(6)
33		(3)	
34	115(1)		
		105(1)	240(3)
		(2)	
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47		107(1)	115(4)
		(2)	169(2)
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	7(1)	(4)	
4	216(2)		
5	51(3)	128(4)	
6			
7	274(8)	Sch.9 para. 14	174(1)
F. (No. 2) A. 1983 (1983 c.49)		Sch.14 para. 16	165(3)
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8(1)		Sch.21 para. 1	Sch.6, para.2
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(3)		6	221(6)
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23	Sch.2, paras.3, 5, 6
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**Changes and effects yet to be applied to :**

- s. 230(3)(c) words inserted by [2023 asc 3 Sch. 13 para. 59](#)