



# Inheritance Tax Act 1984

## 1984 CHAPTER 51

### PART IX

#### MISCELLANEOUS AND SUPPLEMENTARY

##### *Supplementary*

#### **275 Continuity, and construction of references to old and new law.**

- (1) The continuity of the operation of the law relating to capital transfer tax shall not be affected by the substitution of this Act for the repealed enactments.
- (2) Any reference, whether express or implied, in any enactment, instrument or document (including this Act and any enactment amended by Schedule 8 to this Act) to, or to things done or falling to be done under or for the purposes of, any provision of this Act shall, if and so far as the nature of the reference permits, be construed as including, in relation to the times, circumstances or purposes in relation to which the corresponding provision in the repealed enactments has or had effect, a reference to, or as the case may be, to things done or falling to be done under or for the purposes of, that corresponding provision.
- (3) Any reference, whether express or implied, in any enactment, instrument or document (including the repealed enactments and enactments, instruments and documents passed or made after the passing of this Act) to, or to things done or falling to be done under or for the purposes of, any of the repealed enactments shall, if and so far as the nature of the reference permits, be construed as including, in relation to the times, circumstances or purposes in relation to which the corresponding provision of this Act has effect, a reference to, or as the case may be, to things done or falling to be done under or for the purposes of, that corresponding provision.
- (4) Subsection (2) above shall have effect without prejudice to section 17(2) of the <sup>M1</sup>Interpretation Act 1978.
- (5) In this section “the repealed enactments” means the enactments repealed by this Act.

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*Status: Point in time view as at 01/07/1999.*

*Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 275. (See end of Document for details)*

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**Marginal Citations**

**M1** [1978 c.30.](#)

**Status:**

Point in time view as at 01/07/1999.

**Changes to legislation:**

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 275.