



Finance Act 1985

1985 CHAPTER 54

PART V

MISCELLANEOUS AND SUPPLEMENTARY

94 Capital transfer tax: conditional exemption.

- (1) Schedule 26 to this Act (which contains amendments about conditional exemption) shall have effect.
- (2) Those amendments have effect in relation to events on or after 19th March 1985.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1985, Section 94.