

*Status: Point in time view as at 01/01/1993.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1986, Part X. (See end of Document for details)*

## SCHEDULE 23

### REPEALS

#### PART X

#### INHERITANCE TAX

Chapter	Short title	Extent of repeal
1984 c. 51.	[ <sup>F1</sup> The Capital Transfer Tax Act 1984].	<p>In section 7(1)(a), the word “appropriate”.</p> <p>Sections 148 and 149.</p> <p>In section 167(2), the words from “and shall not” to the end.</p> <p>Section 204(4).</p> <p>In section 236(3), the words “149”.</p> <p>In Schedule 2, in paragraphs 2 and 4, the words “the first of”, in paragraph 3, the words “the second of”, and paragraph 7.</p>

#### Textual Amendments

**F1** Cited generally in this volume as the Inheritance Tax Act 1984—see 1986 s. 100(1).

- 1 The repeals of sections 148 and 149 of the Capital Gains Tax Act 1984 <sup>F2</sup> and in sections 167 and 236 of, and Schedule 2 to, that Act have effect where the donee’s transfer was made on or after 18th March 1986.

#### Textual Amendments

**F2** Cited generally in this volume as the Inheritance Tax Act 1984—see 1986 s. 100(1).

- 2 The remaining repeals have effect with respect to transfers of value made, and other events occurring, on or after 18th March 1986.

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