
Status: Point in time view as at 19/03/1997.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1986, Paragraph 1. (See end of Document for details)

SCHEDULE 23

REPEALS

PART X

INHERITANCE TAX

- 1 The repeals of sections 148 and 149 of the Capital Gains Tax Act 1984 ^{F1} 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

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

Status:

Point in time view as at 19/03/1997.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1986, Paragraph 1.