Status: This is the original version (as it was originally enacted).

SCHEDULES .

FIRST SCHEDULE

SCALE OF RATES OF ESTATE DUTY

Section 12.

Where the Principal Value of the Estate			Estate Duty shall be payable at the Rate per Cent. of	
	£		£	
Exceeds	100	and does not exceed	500	One pound.
Exceeds	500	and does not exceed	1,000	Two pounds.
Exceeds	1,000	and does not exceed	10,000	Three pounds.
Exceeds	10,000	and does not exceed	25,000	Four pounds.
Exceeds	25,000	and does not exceed	50,000	Four pounds ten shillings.
Exceeds	50,000	and does not exceed	75,000	Five pounds.
Exceeds	75,000	and does not exceed	100,000	Five pounds ten shillings.
Exceeds	100,000	and does not exceed	150,000	Six pounds.
Exceeds	150,000	and does not exceed	250,000	Seven pounds.
Exceeds	250,000	and does not exceed	500,000	Eight pounds.
Exceeds	500,000	and does not exceed	750,000	Nine pounds.
Exceeds	750,000	and does not exceed	1,000,000	Ten pounds.
Exceeds	1,000,000	and does not exceed	1,500,000	Ten pounds on one million, and eleven

	Where the Principa	l Value of the Estat	e 	Estate Duty shall be payable at the Rate per Cent. of pounds on the remainder.
Exceeds	1,500,000	and does not exceed	2,000,000	Ten pounds on one million and twelve pounds on the remainder.
Exceeds	2,000,000	and does not exceed	2,500,000	Ten pounds- on one million, and thirteen pounds on the remainder.
Exceeds	2,500,000	and does not exceed	3,000,000	Ten pounds on one million, and fourteen pounds on the remainder.
Exceeds	3,000,000			Ten pounds on one million, and fifteen pounds on the remainder.

SECOND SCHEDULE

Section 17.

- (1) The estate duty grants paid under section nineteen of the Finance Act, 1894; and
- (2) The agricultural rates grant paid under section two of the Agricultural Rates Act, 1896 ; and
- (3) The Scottish Agricultural rates grant paid under section three of the Agricultural Rates, Congested Districts, and Burgh Land Tax Relief (Scotland) Act, 1896.

THIRD SCHEDULE

Section 30.

ENACTMENTS REPEALED

Session and Chapter.

5 & 6 Vict. c. 35.

Short Title. The Income Tax Act, 1842. Extent of Repeal.

The third rule of the rules applying to both the preceding cases in section

Session and Chapter.	Short Title.	Extent of Repeal.
		one hundred from "except for the purpose " to " gains of such partnership."
		Section one hundred and thirty-three, except so far as it is referred to or incorporated in any other enactment.
28 & 29 Vict. c. 30.	The Revenue Act, 1865.	Section six.
54 & 55 Vict. c. 39.	The Stamp Act, 1891.	The following parts of the First Schedule:—
		The words "and made before a justice of the peace " in the exemption numbered (2) under the heading "AFFIDAVIT and STATUTORY DECLARATION."
		"CERTIFICATE 4 0" of any goods, " wares, or merchandise, having been " duly entered inwards, which shall " be entered outwards for exportation at the port of importation, or " be removed from thence to any " other port for the more convenient " " exportation thereof, Where such "

Session and Chapter.	Short Title.	Extent of Repeal. certificate is issued for enabling a " person to obtain a debenture or " certificate entitling him to receive " a drawback of any duty of customs	
		"DEBENTURE 1 0" or CERTIFICATE for " entitling any person to receive any " allowance by way of drawback or " otherwise payable out of the re-" venue of customs or excise, for or " in respect of any goods, wares, or " merchandise exported from the United Kingdom to any part	

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Session and Chapter.	Short Title.	Extent of Repeal. beyond the sea.	
		"Where 0 1 0 the allowance to be received does not exceed 101.	
		Exceeds 0 2 6 101. and does " not exceed 501.	
		Exceeds 0 5 0" 501.	
57 & 58 Vict. c. 30.	The Finance Act, 1894.	The scale of the rates of estate duty in section seventeen, except as respects persons dying before the nineteenth day of April nineteen hundred and seven.	
63 & 64 Vict. c. 7.	Finance Act, 1900.	In section two, the words " as from " the sixth day of March nineteen " hundred until the first day of " August nineteen hundred and " one."	
		In section three, the words " as from " the sixth day of March nineteen " hundred until the first day of " August nineteen hundred and " one."	
		In section four, the words " as from " the sixth day of March nineteen " hundred until the first day of " August nineteen hundred and " one," and the words " in and for " the same period."	
		In section five the words " as from " the sixth day of March nineteen " hundred until the first day of " August nineteen hundred and " one," wherever they occur, and the words " This section shall " not affect	

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Session and Chapter.	Short Title.	Extent of Repeal. the continuance after " the first day of August nineteen " hundred and one of the duties " existing prior to this section taking " effect."
		In section six the words " as from the " sixth day of March nineteen " hundred until the first day of " August nineteen hundred and " one," and the words " between " the fifth day of March nineteen " hundred and the first day of " August nineteen hundred and " one."
		In section seven the words " as from " the sixth day of March nineteen " hundred until the first day of " August nineteen hundred and " one."