



# Land Registration Act 1925 (repealed)

1925 CHAPTER 21 15 and 16 Geo 5

## PART VI

GENERAL PROVISIONS AS TO REGISTRATION AND THE EFFECT THEREOF

### [<sup>F1</sup>73 Inland Revenue charge for capital transfer tax.

A disposition shall take effect subject to any subsisting Inland Revenue charge under Part III of the <sup>M1</sup>Finance Act 1975 unless—

- (a) the disposition is in favour of a purchaser within the meaning of that Part; and
- (b) the charge is not, at the time of registration of the disposition, protected by notice on the register.]

#### Textual Amendments

- F1** S. 73 substituted by [Finance Act 1975 \(c. 7, SIF 63:2\)](#), [Sch. 12 paras. 2, 5\(6\)](#) in relation to deaths occurring after 13.3.1975

#### Modifications etc. (not altering text)

- C1** S. 73: by [Finance Act 1986 \(c. 41, SIF 65\)](#), [s. 100](#) it is provided that the Capital Transfer Tax Act 1984 may be cited as the Inheritance Tax Act 1984 and that any reference to capital transfer tax in any other enactment shall have effect as a reference to inheritance tax

#### Marginal Citations

- M1** [1975 c. 7 \(18\)](#).

#### Textual Amendments applied to the whole legislation

- F1** Act repealed (prosp.) by [Land Registration Act 2002 \(c. 9\)](#), [ss. 135, 136\(2\)](#), [Sch. 13](#) (with [s. 129](#), [Sch. 12](#))

**Status:**

Point in time view as at 26/03/2001. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Land Registration Act 1925 (repealed), Section 73.