

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1975, PART II—Northern Ireland. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 11

#### AMENDMENT OF ESTATE DUTY ENACTMENTS

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

- C1** The text of ss. 50, 52(3), 54(1), 57(1)(a)(b), (2)(in part), 58, Sch. 4 para. 38(2), Sch. 8 Pt. II (ss. 12–16), Sch. 11, Sch. 13 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

#### PART II—NORTHERN IRELAND

- 4 In Part I of Schedule 1 to the <sup>M1</sup> (determination of amount of estate duty payable on estate) for paragraph (b) there shall be substituted the following paragraph:

“(b) in any other case shall be the same amount as the amount of capital transfer tax which would, under section 37 of the Finance Act 1975, be charged on that aggregate principal value if it were the value transferred by a chargeable transfer made on death and the transferor had made no previous chargeable transfer”.

##### Marginal Citations

- M1** 1969 c. 18 (N.I.). Finance Act (Northern Ireland) 1969

- 5 (1) In Article 5(1)(c) of the <sup>M2</sup> Finance (Northern Ireland) Order 1972 (which gives relief for a surviving spouse up to a limit of £15,000) the words “up to a limit of £15,000” shall be omitted.
- (2) In Schedule 2 to that Order (provisions supplementary to Article 5)—
- (a) in paragraph 15—
- (i) in sub-paragraph (a) after the words “sub-paragraph (a)” there shall be inserted the words “ or (c) ” ; and
- (ii) in sub-paragraph (b) the words “or (c)” shall be omitted ;
- (b) in paragraph 17—
- (i) in sub-paragraph (a) after the words “sub-paragraph (a)” there shall be inserted the words “ or (c) ” ; and
- (ii) in sub-paragraph (b) the words “or (c)” (in each place where those words appear) shall be omitted ;
- (c) in paragraph 19, in sub-paragraph (a) the words “or (c)” shall be omitted ; and
- (d) in paragraph 20, the words “or (c)” shall be omitted.

---

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1975, PART II—Northern Ireland. (See end of Document for details)*

---

- (3) Where one party to a marriage dies after 12th November 1974 and subsequently (but before the passing of this Act) the other party dies, section 2(1) of the <sup>M3</sup> (N.I.) Finance Act (Northern Ireland) 1954 shall have effect in relation to the death of that other party with the omission of the words inserted by paragraph 26 of Schedule 2 to the <sup>M4</sup> Finance (Northern Ireland) Order 1972.
- (4) The preceding provisions of this paragraph do not apply where, immediately before the death, the deceased but not his spouse was domiciled in the United Kingdom.

**Marginal Citations**

- M2** [S.I. 1972 No. 1100.](#)  
**M3** [1954 c. 23](#)  
**M4** [S.I. 1972. No. 1100.](#)

- 6 Section 3 of the <sup>M5</sup> (N.I.) Finance (No. 2) Act (Northern Ireland) 1947 and section 3 of the Finance Act (Northern Ireland) 1954 (reduced rates on agricultural property and certain business assets) shall not have effect except in relation to property which, by reason of an interest which came to an end or a gift which was made before 13th November 1974, passes on death by virtue of section 2(1)(b)(i) or section 2(1)(c) of the <sup>M6</sup> Finance Act 1894.

**Marginal Citations**

- M5** [1947 c. 22](#)  
**M6** [1894 c. 30.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1975, PART II—Northern Ireland.