

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

SCHEDULES

SCHEDULE 13

REPEALS

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 II (ss. 12–16), Sch. 11, Sch. 13 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.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 I

DEATH DUTIES

Chapter	Short title	Extent of repeal
Enactment of the Parliament of Great Britain		
36 Geo. 3. c. 52.	The Legacy Duty Act 1796.	The Whole Act so far as unrepealed.
Enactments of the Parliament of the United Kingdom		
41 Geo. 3. c. 86.	The Probate Duty Act 1801.	The whole Act so far as unrepealed.
48 Geo. 3. c. 149.	The Probate and Legacy Duties Act 1808.	Sections 35 to 37. In section 38, the words “personal or moveable”, in both places where those words occur, the words “duly stamped as required by this Act” and the words from “and in any case any person or persons hereby required” to the end.
54 Geo. 3. c. 92.	The Probate and Legacy Duties (Ireland) Act 1814.	Section 22. Section 38. The Schedule.
55 Geo. 3. c. 184.	The Stamp Act 1815.	Section 2.

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

		In section 37, the word “personal” and the words from “and also a further sum” to the end.
		Section 38.
		Sections 42 to 51.
		Part III of the Schedule.
56 Geo. 3. c. 56.	The Probate Duty (Ireland) Act 1816.	In section 115, the words from the beginning to “in Ireland; and”.
		Sections 121 to 129.
		The Schedule.
5 & 6 Vict. c. 79.	The Railway Passenger Duty Act 1842.	The whole Act so far as unrepealed.
5 & 6 Vict. c. 82.	The Stamp Duties (Ireland) Act 1842.	The whole Act except sections 35 and 40.
		In section 35, the words from “and also a further sum” to the end.
16 & 17 Vict. c. 51.	The Succession Duty Act 1853.	The whole Act so far as unrepealed.
16 & 17 Vict. c. 59.	The Stamp Act 1853.	Section 8.
20 & 21 Vict. c. 79.	The Probates and Letters of Administration Act (Ireland) 1857.	Section 99.
		In section 100, the words from “and the original affidavit” to “such original affidavit”.
21 & 22 Vict. c. 56.	The Confirmation of Executors (Scotland) Act 1858.	In section 9, the words from “and such inventory” to the end.
		Sections 15 and 16.
		In section 17, the words from the beginning to “any such statement, and”.
22 & 23 Vict. c. 36.	The Probate Duty Act 1859.	The whole Act so far as unrepealed.
23 & 24 Vict. c. 15.	The Probate Duty Act 1860.	The whole Act so far as unrepealed.
23 & 24 Vict. c. 80.	The Heritable Securities (Scotland) Act 1860.	The whole Act so far as unrepealed.

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

24 & 25 Vict. c. 92.	The Probate Duty Act 1861.	The whole Act so far as unrepealed.
25 & 26 Vict. c. 22.	The Revenue Act 1862.	The whole Act so far as unrepealed.
27 & 28 Vict. c. 56.	The Revenue (No. 2) Act 1864.	The whole Act so far as unrepealed.
31 & 32 Vict. c. 124.	The Inland Revenue Act 1868.	Section 7.
38 & 39 Vict. c. 41.	The Intestates Widows and Children (Scotland) Act 1875.	In section 3, the words from “Provided always” to “before being recorded”. Section 8.
39 & 40 Vict. c. 24.	The Small Testate Estates (Scotland) Act 1876.	Section 8.
43 Vict. c. 14.	The Customs and Inland Revenue Act 1880.	The whole Act so far as unrepealed.
44 & 45 Vict. c. 12.	The Customs and Inland Revenue Act 1881.	Part III except section 34.
52 & 53 Vict. c. 7.	The Customs and Inland Revenue Act 1889.	The whole Act.
53 & 54 Vict. c. 37.	The Foreign Jurisdiction Act 1890.	In Schedule 1, the entry relating to section 20 of the Finance Act 1894.
55 & 56 Vict. c. 6.	The Colonial Probates Act 1892.	In section 2(2), paragraph (a). In section 2(5), the words from “Such rules shall” to the end. In section 6, the definition of “probate duty”.
56 & 57 Vict. c. 5.	The Regimental Debts Act 1893.	In section 3, the words “probate duty, or of” and the word “other”.
57 & 58 Vict. c. 30.	The Finance Act 1894.	The whole Act so far as unrepealed.
59 & 60 Vict. c. 28.	The Finance Act 1896.	Part IV so far as unrepealed. In section 39, the words from “Part Four” to “1894”.
61 & 62 Vict. c. 10.	The Finance Act 1898.	Sections 13 and 14.
63 & 64 Vict. c. 7.	The Finance Act 1900.	Part III so far as unrepealed.
7 Edw. 7. c. 13.	The Finance Act 1907.	Part III so far as unrepealed.

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

		In section 30(2), the words from “Part III” to “1894”.
10 Edw. 7. & 1 Geo. 5. c. 8.	The Finance (1909-10) Act 1910.	Part III so far as unrepealed.
		Section 96(3).
1 & 2 Geo. 5. c. 48.	The Finance Act 1911.	Section 18.
2 & 3 Geo. 5. c. 8.	The Finance Act 1912.	The whole Act so far as unrepealed.
3 & 4 Geo. 5. c. 16.	The Foreign Jurisdiction Act 1913.	In the Schedule, the entry relating to section 20 of the Finance Act 1894.
4 & 5 Geo. 5. c. 10.	The Finance Act 1914.	The whole Act, so far as unrepealed.
4 & 5 Geo. 5. c. 76.	The Death Duties (Killed in War) Act 1914.	The whole Act.
7 & 8 Geo. 5. c. 31.	The Finance Act 1917.	Section 29.
		In section 38(1), the words from “Part IV” to “1894”.
		Schedule 3.
10 & 11 Geo. 5. c. 67.	The Government of Ireland Act 1920.	Section 28.
11 & 12 Geo. 5. c. 32.	The Finance Act 1921.	Part IV so far as unrepealed.
		Section 63.
		In section 65(1), the words from “Part IV” to the end.
12 & 13 Geo. 5. c. 17.	The Finance Act 1922.	Section 45.
14 & 15 Geo. 5. c. 21.	The Finance Act 1924.	Section 38.
15 & 16 Geo. 5. c. 20.	The Law of Property Act 1925.	Sections 16 to 18.
15 & 16 Geo. 5. c. 21.	The Land Registration Act 1925.	Section 3(iii).
		In section 59(5), the words “or an Inland Revenue charge”.
15 & 16 Geo. 5. c. 23.	The Administration of Estates Act 1925.	Section 53(3).
15 & 16 Geo. 5. c. 36.	The Finance Act 1925.	Part III so far as unrepealed.
		Section 28(3).
		Schedule 4.

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

15 & 16 Geo. 5. c. 49.	The Supreme Court of Judicature (Consolidation) Act 1925.	In section 157, in paragraph (a) the words “the Inland Revenue affidavit and”, and paragraph (b). In section 175(1), the definition of “Inland Revenue affidavit”.
17 & 18 Geo. 5. c. 10.	The Finance Act 1927.	Section 51.
18 & 19 Geo. 5. c. 17.	The Finance Act 1928.	Section 30(2) and (3).
20 & 21 Geo. 5. c. 28.	The Finance Act 1930.	Part III so far as unrepealed. Section 53(3). Schedule 2.
21 & 22 Geo. 5. c. 28.	The Finance Act 1931.	Sections 40 and 41.
23 & 24 Geo. 5. c. 19.	The Finance Act 1933.	Section 43.
23 & 24 Geo. 5. c. 36.	The Administration of Justice (Miscellaneous Provisions) Act 1933.	Section 3.
26 Geo. 5 & 1 Edw. 8. c. 2.	The Government of India Act 1935.	Section 273(5).
26 Geo. 5 & 1 Edw. 8. c. 34.	The Finance Act 1936.	Part III so far as unrepealed.
1 Edw. 8. & 1 Geo. 6. c. 54.	The Finance Act 1937.	Section 31.
1 & 2 Geo. 6. c. 45.	The Inheritance (Family Provisions) Act 1938.	In section 5, the definition of “death duties”.
1 & 2 Geo. 6. c. 46.	The Finance Act 1938.	Section 47. Section 55(4).
2 & 3 Geo. 6. c. 41.	The Finance Act 1939.	Part IV so far as unrepealed. Section 38(4).
2 & 3 Geo. 6. c. 109.	The Finance (No. 2) Act 1939.	Section 23 so far as unrepealed. Section 24(4).
3 & 4 Geo. 6. c. 29.	The Finance Act 1940.	Part IV so far as unrepealed. Section 64. Section 65(5). Schedule 7.
3 & 4 Geo. 6. c. 48.	The Finance (No. 2) Act 1940.	Part IV. Section 42(5). Schedule 6.
4 & 5 Geo. 6. c. 30.	The Finance Act 1941.	Sections 45 and 46.

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

6 & 7 Geo. 6. c. 28.	The Finance Act 1943.	Section 26.
7 & 8 Geo. 6. c. 23.	The Finance Act 1944.	Part VI so far as unrepealed. In section 42, the words “and death duties”. Section 49(6). Schedule 3. Part II of Schedule 4. In part IV of Schedule 4, in paragraph 1(1) the words “or duty” and in paragraph 3 the words from “Part II” to “1894”.
9 & 10 Geo. 6. c. 13.	The Finance (No. 2) Act 1945.	Sections 54 to 57.
9 & 10 Geo. 6. c. 64.	The Finance Act 1946.	Section 62(5). Part V so far as unrepealed. Section 49. Section 67(6). Schedule 10.
10 & 11 Geo. 6. c. 35.	The Finance Act 1947.	Part V so far as unrepealed. Section 74(6).
11 & 12 Geo. 6. c. 38.	The Companies Act 1948.	In section 459(9)(c), the words from “subsection (4)” to “Act) of” and the word “other”.
11 & 12 Geo. 6. c. 49.	The Finance Act 1948.	Section 82(7).
12, 13 & 14 Geo. 6. c. 47.	The Finance Act 1949.	Sections 27 to 29. Sections 31 to 33. Section 52(4). Schedule 7. The saving at the end of Part IV of Schedule 11.
14 Geo. 6. c. 15.	The Finance Act 1950.	Part IV. Section 50(5).
14 & 15 Geo. 6. c. 43.	The Finance Act 1951.	Sections 33 to 35. Section 44(5).
15 & 16 Geo. 6. & 1 Eliz. 2. c. 33.	The Finance Act 1952.	Sections 71 and 72. Schedule 13.

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

1 & 2 Eliz. 2. c. 34.	The Finance Act 1953.	Section 30.
2 & 3 Eliz. 2. c. 44.	The Finance Act 1954.	Part IV so far as unrepealed. Section 35(5).
4 & 5 Eliz. 2. c. 54.	The Finance Act 1956.	Sections 33 and 34. Section 36. Sections 40 and 41. Section 44(5).
5 & 6 Eliz. 2. c. 49.	The Finance Act 1957.	Part V so far as unrepealed. Section 42(2)(e).
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958.	Part V so far as unrepealed. Section 37. Section 40(2)(e). Schedule 8.
7 & 8 Eliz. 2. c. 58.	The Finance Act 1959.	Sections 34 and 35.
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	Part IV. Section 73. Section 79(3)(d).
9 & 10 Eliz. 2. c. 37.	The Small Estates (Representation) Act 1961.	Section 1(1)(a). Section 1(2) except as respects Scotland. Section 1(3). Section 2. Section 3(5). In Schedule 1, paragraphs 3 and 6.
9 & 10 Eliz. 2. c. 45.	The Rating and Valuation Act 1961.	Section 29(3).
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	Section 28. Section 29. In section 34, in subsection (2) the words from “Part III shall” to “1894” and in subsection (4) the words from the beginning to “twenty-nine”.
1963 c. 25.	The Finance Act 1963.	Part III.

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

		In section 73(4) the words from “Part III” to “1894”.
1964 c. 41.	The Succession (Scotland) Act 1964.	Section 19.
		Section 22(4).
1965 c. 25.	The Finance Act 1965.	Section 25(4A). Section 31(9). Section 32(3). Section 88.
1965 c. 32.	The Administration of Estates (Small Payments) Act 1965.	Section 4(2) and (3).
1965 c. 74.	The Superannuation Act 1965.	Section 93(3).
1966 c. 18.	The Finance Act 1966.	Sections 41 and 42. In section 53(2), the words from “Part V” to “1894”.
1967 c. 54.	The Finance Act 1967.	Section 38.
1968 c. 44.	The Finance Act 1968.	Sections 35 to 37. Section 61(6). Schedule 14.
1969 c. 32.	The Finance Act 1969.	Part III. Section 61(3)(d). Schedule 17.
1970 c.10.	The Income and Corporation Taxes Act 1970.	In section 427(2), the proviso. In section 430, subsection (3), in subsection (5) the words “or, as the case may be, that Ministry”, and subsection (7). Section 432(10). In Schedule 15, paragraphs 8 and 9.
1970 c. 24.	The Finance Act 1970.	Sections 30 and 31. In Schedule 5, paragraph 14.
1971 c.68.	The Finance Act 1971.	Sections 61 and 62. In Schedule 6, paragraphs 53(a) and 58(b).

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

1972 c. 41.	The Finance Act 1972.	In Schedule 12, paragraphs 12, 14, 15 and 18. Sections 120 and 121. Section 134(3)(d). Schedule 25, so far as it relates to estate duty. Schedule 26.
1973 c.51.	The Finance Act 1973.	Sections 45 and 46. In section 50(1)(a), the words “other than estate duty”. In section 51, paragraph (a) of subsection (1) and paragraph (a) of subsection (5). In section 53, in subsection (2) the words “and the reference” to the end, subsections (6) to (8), and in subsection (9) the words “and subsection (6) above”. In section 54, in subsection (1) the words “estate duty”. Section 59(3)(d). Schedule 18. In Schedule 20, paragraphs 2 and 8. In Schedule 21, paragraph 2.
1974 c.30.	The Finance Act 1974.	Section 51, so far as it relates to estate duty. In section 52, in subsection (1) the words “or estate duty”. In Schedule 1, paragraphs 19 and 22. In Schedule 12, paragraphs 1 to 5 and paragraph 12.

Enactments of the Parliament of Northern Ireland

12 & 13 Geo. 5. c. 18 (N.I.).	The Finance Act (Northern Ireland) 1922.	Section 8.
-------------------------------	------------------------------------------	------------

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

13 & 14 Geo. 5 c. 14 (N.I.).	The Double Taxation Relief Act (Northern Ireland) 1923.	Part II of the Schedule.
14 & 15 Geo. 5. c. 19. (N.I.).	The Finance Act (Northern Ireland) 1924.	Section 9.
15 & 16 Geo. 5. c. 9. (N.I.).	The Finance (Estate Duty) Act (Northern Ireland) 1925.	The whole Act.
17 & 18 Geo. 5. c. 11. (N.I.).	The Finance Act (Northern Ireland) 1927.	The whole Act.
20 & 21 Geo. 5. c. 11. (N.I.).	The Finance Act (Northern Ireland) 1930.	The whole Act.
21 & 22 Geo. 5. c. 24 (N.I.).	The Finance Act (Northern Ireland) 1931.	Section 2.
23 & 24 Geo. 5. c. 28 (N.I.).	The Finance Act (Northern Ireland) 1933.	Section 5.
26 Geo. 5 & 1 Edw. 8. c. 33 (N.I.).	The Finance Act (Northern Ireland) 1936.	Sections 4, 6, 7 and 8.
2 & 3 Geo. 6. c. 8 (N.I.).	The Finance Act (Northern Ireland) 1939.	Section 2.
2 & 3 Geo. 6. c. 26 (N.I.).	The Finance (No. 2) Act (Northern Ireland) 1939.	The whole Act.
4 & 5 Geo. 6. c. 20 (N.I.).	The Finance Act (Northern Ireland) 1940.	The whole Act.
4 & 5 Geo. 6. c. 22. (N.I.).	The Finance (No. 2) Act (Northern Ireland) 1940.	The whole Act.
5 & 6 Geo. 6. c. 11 (N.I.).	The Finance Act (Northern Ireland) 1941.	The whole Act.
1943 c. 5 (N.I.).	The Finance Act (Northern Ireland) 1943.	The whole Act.
1944 c. 22 (N.I.).	The Finance Act (Northern Ireland) 1944.	Sections 1 and 2. Section 9(1). The Schedule.
1946 c. 1 (N.I.).	The Finance Act (Northern Ireland) 1946.	Sections 2, 3 and 5(1).
1946 c. 17 (N.I.).	The Finance (No. 2) Act (Northern Ireland) 1946.	Part I. Section 34(2). Schedules 1, 3 and 4.
1947 c. 15 (N.I.).	The Finance Act (Northern Ireland) 1947.	Part I. Section 12(2).

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

1947 c. 22 (N.I.).	The Finance (No. 2) Act (Northern Ireland) 1947.	The whole Act.
1948 c. 15. (N.I.).	The Finance Act (Northern Ireland) 1948.	Section 15(1). Section 18(2).
1949 c. 15 (N.I.).	The Finance Act (Northern Ireland) 1949.	Part I. Section 17(2). Schedule 1. The saving at the end of Part I of Schedule 4.
1951 c. 12 (N.I.).	The Finance Act (Northern Ireland) 1948 (Amendment) Act (Northern Ireland) 1951.	The whole Act.
1951 c. 17 (N.I.).	The Finance Act (Northern Ireland) 1951.	Part I. Section 19(2).
1952 c. 13 (N.I.).	The Finance Act (Northern Ireland) 1952.	Part I. In section 21, in subsection (1), the words from "but subject" to the end of the subsection. Section 22(2). Schedules 1 and 2.
1953 c. 23 (N.I.).	The Finance Act (Northern Ireland) 1953.	Section 1.
1954 c. 3 (N.I.).	The Finance (Miscellaneous Provisions) Act (Northern Ireland) 1954.	Section 1. Section 14(2).
1954 c. 23 (N.I.).	The Finance Act (Northern Ireland) 1954.	Part I. Section 17(2). Schedule 1.
1955 c. 24 (N.I.).	The Administration of Estates Act (Northern Ireland) 1955.	Section 47(2)(a).
1956 c. 11 (N.I.).	The Finance Act (Northern Ireland) 1956.	Part I. Section 10(2).

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

1957 c. 15 (N.I.).	The Finance Act (Northern Ireland) 1957.	Part I. Section 10(2).
1957 c. 24 (N.I.).	The Finance (No. 2) Act (Northern Ireland) 1957.	Sections 1 and 2. The Schedule.
1958 c. 14 (N.I.).	The Finance Act (Northern Ireland) 1958.	Part I. Section 15(2). Schedule 1. In Schedule 2, Part I.
1959 c. 9 (N.I.).	The Finance Act (Northern Ireland) 1959.	Part I. Section 18(2).
1960 c. 7 (N.I.).	The Finance Act (Northern Ireland) 1960.	Part I. Section 13(2)(a).
1960 c. 22 (N.I.).	The Companies Act (Northern Ireland) 1960.	In section 403(9)(b), the words from “subsection (4)” to “Act) of” and the word “other”.
1961 c. 10 (N.I.).	The Finance Act (Northern Ireland) 1961.	Part I. Section 15(2).
1962 c. 17 (N.I.).	The Finance Act (Northern Ireland) 1962.	Part I. Section 9(2).
1963 c. 22 (N.I.).	The Finance Act (Northern Ireland) 1963.	Part I. Section 22(3).
1965 c. 16 (N.I.).	The Finance Act (Northern Ireland) 1965.	Part I. Section 11(2). In Schedule 2, Part I.
1966 c. 21 (N.I.).	The Finance Act (Northern Ireland) 1966.	Part I. Section 17(2). In Schedule 3, Part I.

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

1967 c. 5 (N.I.).	The Administration of Estates (Small Payments) Act (Northern Ireland) 1967.	Section 4(2).
1967 c. 20 (N.I.).	The Finance Act (Northern Ireland) 1967.	Part I. Section 21(2).
1968 c. 17 (N.I.).	The Finance Act (Northern Ireland) 1968.	Part I. Section 24(2). Schedule 1. In Schedule 6, Part I.
1969 c. 18 (N.I.).	The Finance Act (Northern Ireland) 1969.	Part I. Section 20(2). Schedule 1. In Schedule 5, Part I.
1970 c. 18 (N.I.).	The Land Registration Act (Northern Ireland) 1970.	In Part I of Schedule 5, in paragraph 1 the words "death duties and".
1970 c. 21 (N.I.).	The Finance Act (Northern Ireland) 1970.	Part I. Section 20(2). Schedule 1. In Schedule 3, Part I.
1971 c. 27 (N.I.).	The Finance Act (Northern Ireland) 1971.	Part I. Section 10(2). Schedule 1.
Instruments		
S.R. & O. 1922 No. 80.	The Government of Ireland (Adaptation of the Taxing Acts) Order 1922.	Part III.
S.R. & O. 1923 No. 406.	The Relief in respect of Double Taxation (Irish Free State) Declaration 1923.	Part II of the Schedule.
S.I. 1957 No. 1534.	The Federation of Malaya (Adaptation of Enactments) Order in Council 1957.	The whole Order.
S.I. 1972 No. 1100.	The Finance (Northern Ireland) Order 1972.	Article 1(2).

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

		Part II
		Schedules 1 and 2.
		In Schedule 4, Part I.
S.I. 1973 No. 1323.	The Finance (Miscellaneous Provisions) (Northern Ireland) Order 1973.	Article 2(2).
		Part II.
		In Article 12, in paragraph 1 the words “estate duty or”.
		Schedule 1.
		In Schedule 3, paragraph 2.

These repeals have effect—

- (a) in relation to deaths occurring after the passing of this Act; and
- (b) so far as they relate to any duty mentioned in section 50 of this Act, in relation to any death, but subject to section 52(3) of this Act.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1975, PART I.