



# Capital Transfer Tax Act 1984

## 1984 CHAPTER 51

### PART VI

#### VALUATION

### CHAPTER III

#### SALE OF SHARES ETC. FROM DECEASED'S ESTATE

#### **182 Payment of calls**

For the purposes of section 179(1)(a) above, if—

- (a) at any time after the death in question (whether during or after the period of twelve months immediately following the date of the death) the appropriate person pays an amount in pursuance of a call in respect of any qualifying investments comprised in the deceased's estate immediately before his death, and
  - (b) those investments are sold by the appropriate person within that period,
- the value on death of those investments shall be the aggregate of the amount so paid and their value as determined apart from this Chapter.