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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2004. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 42

#### REPEALS

#### PART 4

#### OTHER TAXES

#### (1) INHERITANCE TAX

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<i>Short title and chapter</i>	<i>Extent of repeal</i>
[ <sup>F1</sup> Senior Courts Act 1981] (c. 54)	Section 109(3).
Inheritance Tax Act 1984 (c. 51)	Section 256(1)(c) and (2).

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1 The repeal in section 109 of the [<sup>F1</sup>Senior Courts Act 1981] has effect in accordance with section 294 (4) of this Act.

2 The repeals in section 256 of the Inheritance Tax Act 1984 come into force with the passing of this Act.

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#### Textual Amendments

- F1** Words in Act substituted (1.10.2009) by [Constitutional Reform Act 2005 \(c. 4\), s. 148\(1\), Sch. 11 para. 1\(2\)](#); S.I. 2009/1604, art. 2(d)

#### (2) STAMP DUTY LAND TAX

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<i>Short title and chapter</i>	<i>Extent of repeal</i>
Finance Act 2003 (c. 14)	In section 43(3), the word “and” preceding paragraph (c). In section 45(1), the word “and” preceding paragraph (b). In section 47(3), the words from “and section 58” to the end. In section 77(2)(a) and (b), the word “contractual”. In section 80(2), the words “or chargeable”.

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1 The repeals in Schedule 10 to the Finance Act 2003 come into force with the passing of this Act.

2 The repeals in sections 43, 45 and 119 of that Act have effect in accordance with paragraph 13 of Schedule 39 to this Act.

3 The other repeals have effect in accordance with paragraph 26 of that Schedule.

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In section 119(2), the word “and” at the end of the entry for section 44(4).

In Schedule 4—

- (a) in paragraph 5(6), the words from “and section 58” to the end;
- (b) paragraphs 13 to 15.

In Schedule 5—

- (a) in paragraph 3, the words “(see paragraphs 4 and 5)” and “(see paragraphs 6 and 7)”;
- (b) paragraphs 4 to 7, 10 and 11.

In Schedule 10—

- (a) paragraph 33(2) and (3);
- (b) in paragraph 34(2), the words “by notice in writing given to the Inland Revenue”;
- (c) paragraph 34(3).

In Schedule 19, paragraph 6(1).

Finance Act 2004 (c. 12)

In Schedule 39, paragraphs 6 and 11.

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- 1 The repeals in Schedule 10 to the Finance Act 2003 come into force with the passing of this Act.
  - 2 The repeals in sections 43, 45 and 119 of that Act have effect in accordance with paragraph 13 of Schedule 39 to this Act.
  - 3 The other repeals have effect in accordance with paragraph 26 of that Schedule.
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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)