STATUTORY INSTRUMENTS

1975 No. 367

LAND REGISTRATION

The Land Registration (Capital Transfer Tax) Rules 1975

Made - - - -	13*th March* 1975
Laid before Parliament	13*th March* 1975
Coming into Operation	13*th March* 1975

The Lord Chancellor, with the advice and assistance of the Rule Committee appointed in pursuance of section 144 of the Land Registration Act 1925**(a)**, in exercise of the powers conferred on him by that section, hereby makes the following Rules:—

1.—(1) These Rules may be cited as the Land Registration (Capital Transfer Tax) Rules 1975 and shall come into operation on 13th March 1975.

(2) The Interpretation Act 1889**(b)** shall apply to the interpretation of these Rules as it applies to the interpretation of an Act of Parliament.

2. The following rules shall be substituted for rules 191, 192 and 193 of the Land Registration Rules 1925**(c)**:—

"191. Where it appears to the Registrar upon first registration or conversion of a title that the land is subject to an Inland Revenue charge arising under Part III of the Finance Act 1975**(d)**, or where the Commissioners of Inland Revenue apply under rule 190 of these Rules for the registration of notice of such a charge, the Registrar shall enter notice thereof in the charges register in Form 60.

192. Notice of an Inland Revenue charge in Form 60 shall be cancelled by the Registrar as to the whole or, where appropriate, as to a part, of the land affected thereby on the production to him of a certificate given by the Commissioners of Inland Revenue in Form 61 or to the like effect but subject to any condition specified in the certificate as to the registration of a disposition to a purchaser.

193. Notice of any liability for death duty (other than capital transfer tax) shall be cancelled by the Registrar as to the whole or, where appropriate, as to a part, of the land affected thereby on the production to him of a certificate given by the Commissioners of Inland Revenue in Form 61 or to the like effect, or on the registration of a disposition which will override any charge for such duty."

(a) 1925 c. 21. **(b)** 1889 c. 63.
(c) S.R. & O. 1925/1093 (Rev. XII, p.81: 1925, p. 717).
(d) 1975 c. 7.

3. The following forms shall be substituted for Form 60 and Form 61 in the Schedule to the Land Registration Rules 1925:—

"FORM 60—Notice of Inland Revenue charge (Rule 191).

Notice of an Inland Revenue charge [(Reference no.)] in respect of such capital transfer tax as may arise by reason of the death of A.B. of [*address*] who died on [*date*], (*or* by reason of a transfer by way of gift dated . . . and made between [*parties to transfer*], *or* by reason of a settlement created by deed dated . . . and made between [*parties to deed*], *or as the case may be*).

FORM 61—Certificate of non-liability to capital transfer tax or death duty (Rules 192 and 193).

[*Date*] This is to certify that the notice of the Inland Revenue charge [(Reference no.)] [liability to death duty] registered in the charges register of title number . . . [on [*date*]] may be cancelled [as to the land shown and edged with red on the accompanying plan, *or described in such other way as to identify the relevant part of the land in the registered title*] [on registration of a disposition to a purchaser within the meaning of Part III of the Finance Act 1975]."

Dated 13th March 1975.

Elwyn Jones, C.

EXPLANATORY NOTE

(*This Note is not part of the Rules.*)

These Rules, which amend the Land Registration Rules 1925 to take account of the consequential amendments to the Land Registration Act 1925 made by the Finance Act 1975, provide for the registration and cancellation of notices in the Land Registry relating to charges on land arising out of liability to capital transfer tax.

SI 1975/367
ISBN 0-11-050367-8

