

References in deeds and wills, etc. to death duties. CATA 1976 s65 112.—In so far as a provision in a document refers (in whatever terms) to any death duty to arise on any death occurring on or after the date of the passing of this Act, it shall apply, as far as may be, as if the reference included a reference to inheritance tax—

(a) if that document was executed prior to 31 March 1976, and the reference is to legacy duty and succession duty or either of them,

(b) if that document was so executed, and the reference is to estate duty, and it may reasonable be inferred from all the circumstances (including any similarity of the incidence of inheritance tax to that of estate duty) that the inclusion of the reference to inheritance tax would be just, and

(c) whether the document was executed prior to, on or after 31 March 1976, if the reference is to death duties, without referring to any particular death duty.