

Tax, in relation to certain legislation. CATA 1976 s68 113.—(1) Inheritance tax shall not be a duty or a death duty for the purposes of section 9 of the Succession Act 1965 , but it shall be a death duty for the purposes of—

(a) section 34(3) of that Act,

(b) the definition of pecuniary legacy in section 3(1) of that Act, and

(c) paragraph 8 of Part II of the First Schedule to that Act.

(2) Section 72 of the Registration of Title Act 1964 shall apply as if gift tax and inheritance tax were mentioned in that Act as well as estate duty and succession duty.