

# Finance Act, 1971

## SECOND SCHEDULE

### Scale of Rates of Estate Duty

Section 31.

| Principal value of the Estate |         |                   |         | Rate per cent of duty |
|-------------------------------|---------|-------------------|---------|-----------------------|
| £                             |         | £                 |         |                       |
| Exceeding                     | 5,000   | and not exceeding | 6,000   | 1                     |
| "                             | 6,000   | " "               | 7,000   | 2                     |
| "                             | 7,000   | " "               | 8,000   | 3                     |
| "                             | 8,000   | " "               | 10,000  | 4                     |
| "                             | 10,000  | " "               | 12,500  | 6                     |
| "                             | 12,500  | " "               | 15,000  | 8                     |
| "                             | 15,000  | " "               | 17,500  | 10                    |
| "                             | 17,500  | " "               | 20,000  | 12                    |
| "                             | 20,000  | " "               | 25,000  | 14                    |
| "                             | 25,000  | " "               | 30,000  | 16                    |
| "                             | 30,000  | " "               | 35,000  | 18                    |
| "                             | 35,000  | " "               | 40,000  | 21                    |
| "                             | 40,000  | " "               | 45,000  | 24                    |
| "                             | 45,000  | " "               | 50,000  | 27                    |
| "                             | 50,000  | " "               | 55,000  | 30                    |
| "                             | 55,000  | " "               | 60,000  | 33                    |
| "                             | 60,000  | " "               | 75,000  | 37                    |
| "                             | 75,000  | " "               | 100,000 | 41                    |
| "                             | 100,000 | " "               | 150,000 | 45                    |
| "                             | 150,000 | " "               | 200,000 | 50                    |
| "                             | 200,000 |                   |         | 55                    |