

SCHEDULES:

SCHEDULE 11

AMENDMENT OF ESTATE DUTY ENACTMENTS

PART I

—GREAT BRITAIN

- 2 (1) In section 121(1)(c) of the Finance Act 1972 (which gives relief for a surviving spouse up to a limit of £15,000) the words " up to a limit of £15,000 " shall be omitted.
- (2) In Schedule 26 to that Act (provisions supplementary to section 121)—
- (a) in paragraph 15—
 - (i) in sub-paragraph (a) after the words "paragraph (a) " there shall be inserted the words " or (c) "; and
 - (ii) in sub-paragraph (b) the words " or (c)" shall be omitted;
 - (b) in paragraph 17—
 - (i) in sub-paragraph (a) after the words "paragraph (a)" there shall be inserted the words " or (c) "; and
 - (ii) in sub-paragraph (b) the words " or (c)" (in each place where those words appear) shall be omitted;
 - (c) in paragraph 19, in sub-paragraph (a) the words " or (c)" shall be omitted ;
and
 - (d) in paragraph 20, the words " or (c) " shall be omitted.
- (3) Where one party to a marriage dies after 12th November 1974 and subsequently (but before the passing of this Act) the other party dies, section 32(2) of the Finance Act 1954 shall have effect in relation to the death of that other party with the omission of the words inserted by paragraph 26 of Schedule 26 to the Finance Act 1972.
- (4) The preceding provisions of this paragraph do not apply where, immediately before the death, the deceased but not his spouse was domiciled in the United Kingdom.