Status: *This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

SCHEDULES:

SCHEDULE 6

EXEMPT TRANSFERS

PART III

SUPPLEMENTARY PROVISIONS

Gifts made separately out of different funds

21 Where gifts taking effect on a transfer of value take effect separately out of different funds the preceding provisions of this Part of this Schedule shall be applied separately to the gifts taking effect out of each of those funds, with the necessary adjustments of the values and amounts referred to in those provisions.