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SCHEDULES :

SCHEDULE 6

EXEMPT TRANSFERS

PART I

DESCRIPTION

Gifts for public benefit

- 13 (1) Subject to the provisions of Part II of this Schedule, a transfer of value is an exempt transfer to the extent that—
- (a) the value transferred by it is attributable to property within sub-paragraph (2) below which becomes property of a body not established or conducted for profit; and
 - (b) the Treasury so direct (whether before or after the time of the transfer).
- (2) Property is within this sub-paragraph if it is—
- (a) land which in the opinion of the Treasury is of outstanding scenic or historic or scientific interest;
 - (b) a building for the preservation of which special steps should in the opinion of the Treasury be taken by reason of its outstanding historic or architectural or aesthetic interest and the cost of preserving it;
 - (c) land used as the grounds of a building within paragraph (b) above;
 - (d) an object which at the time of the transfer is ordinarily kept in, and which is given with, a building within paragraph (b) above;
 - (e) property given as a source of income for the upkeep of, property within any of the paragraphs of this sub-paragraph ;
 - (f) a picture, print, book, manuscript, work of art or scientific collection which in the opinion of the Treasury is of national or historic or scientific interest.
- (3) The Treasury shall not give a direction under sub-paragraph (1) above—
- (a) in relation to land within sub-paragraph (2)(a) above, unless in their opinion the body whose property it becomes is an appropriate one to be responsible for the preservation of its character;
 - (b) in relation to property within sub-paragraph (2)(b) or (f) above, unless in their opinion the body whose property it becomes is an appropriate one to be responsible for its preservation ;
 - (c) in relation to property within sub-paragraph (2)(e) above, if or to the extent that, in the opinion of the Treasury, the property will produce more income than is needed (with a reasonable margin) for the upkeep of the other property in question.

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- (4) Before giving a direction under sub-paragraph (1) above in relation to any property (other than property within sub-paragraph (2)(e) above) the Treasury may require such undertakings to be entered into, including undertakings restricting the use or disposal of the property, as they think appropriate for securing the preservation of the property or its character and reasonable access to it for the public.
- (5) Any undertaking entered into by virtue of sub-paragraph (4) above may be varied from time to time by agreement between the Treasury and the person bound by the undertaking, and the Treasury may require further undertakings to be entered into as a condition for agreeing to any such variation or consenting to anything for which their consent is required by any undertaking.
- (6) The obligations imposed by any undertaking entered into by virtue of this paragraph shall be enforceable for the public benefit by injunction (or, in Scotland, by interdict or by petition under section 91 of the Court of Session Act 1868), and any purported disposition of property in contravention of an undertaking shall be void, as if the obligation had been imposed by Act of Parliament.
- (7) Property is given with other property for the purposes of this paragraph if the value transferred by a transfer of value is attributable to both and both become the property of the same body.
- (8) In this paragraph " national interest" includes interest within any part of the United Kingdom.