

## SCHEDULES :

### SCHEDULE 8

#### RELIEF FOR AGRICULTURAL PROPERTY

##### **PART II**

##### ESTATE DUTY

###### *Companies*

- 14      Where an estate comprises shares in or debentures of a company the principal value of which falls to be estimated in accordance with section 55 of the Finance Act 1940 or section 15 of the Finance (No. 2) Act (Northern Ireland) 1946, and the conditions stated in sub-paragraphs (a), (c) and (d) of paragraph 4 above (as modified by paragraph 16 below) are satisfied with respect to the company, any agricultural property and the shares or debentures, paragraphs 12 and 13 above shall apply, with the necessary modifications, in relation to the principal value of the shares or debentures and estate duty chargeable in respect thereof.