$S\,C\,H\,E\,D\,U\,L\,E\,S$:

SCHEDULE 8

RELIEF FOR AGRICULTURAL PROPERTY

PART II

ESTATE DUTY

Limitation of relief

- Relief under this Part of this Schedule shall be given only to the extent that either-
 - (a) the agricultural value of the agricultural property does not exceed £250,000; or
 - (b) the area of the agricultural property does not exceed one thousand acres.

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