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*Status: This is the original version (as it was originally enacted).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

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## SCHEDULES

### SCHEDULE 14

#### CAPITAL TRANSFER TAX RELIEF FOR AGRICULTURAL PROPERTY

##### *Saving*

- 16 Nothing in this Schedule shall be taken to apply to the value included under section 22(5) of the Finance Act 1975 in the value of a person's estate immediately before his death.