
Status: This is the original version (as it was originally enacted).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 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.