



Inheritance Tax Act 1984

CHAPTER 51

INHERITANCE TAX ACT 1984

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- 3 This paragraph applies to— (a) the rights of a creditor...
 - 4 (1) For the purposes of this Schedule a loan is...
- #### PART 2 — SUPPLEMENTARY

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- 8 (1) In this Schedule “ UK residential property interest ”...

Close companies

- 9 (1) In this Schedule— “ close company ” means a...

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10 In this Schedule “ partnership ” means—

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4 The donated amount, for a component of the estate, is...

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5 The baseline amount, for a component of the estate, is...

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Death within seven years of chargeable transfer

- 2 Where a person who has made a chargeable transfer other...

Settlement without interest in possession

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4 (1) Paragraphs (a) and (b) of paragraph 3(1) above do...

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- 6 Where a direction under paragraph 1 above has effect in...

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- 7 Where a direction under paragraph 1 above has effect in...

PART II — PROPERTY LEAVING MAINTENANCE FUNDS

Charge to tax

- 8 (1) This paragraph applies to settled property which is held...

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Exceptions from charge

- 9 (1) Tax shall not be charged under paragraph 8 above...
- 10 (1) Tax shall not be charged under paragraph 8 above...

Rates of charge

- 11 (1) This paragraph applies where tax is chargeable under paragraph...
- 12 (1) This paragraph applies where tax is chargeable under paragraph...
- 13 (1) The first rate is the aggregate of the following...
- 14 (1) If the settlor is alive, the second rate is...
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- 15A (1) In relation to settled property to which this paragraph...
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- 10 A one-off payment of a fixed amount from the Kindertransport...

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- 1 References in any enactment, in any instrument made under any...

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- 3 (1) Where a reversionary interest in settled property was before...

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- 4 (1) In its application to a sale which does not...

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3 Where section 146 of this Act has effect in relation...
4 Section 147 of this Act, so far as it relates...
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6 Section 150 of this Act shall have effect (to the...
7 Section 203 of this Act shall have effect (to the...
8 Section 218 of this Act, and section 245 so far...
9 Section 219 of this Act, and section 245 so far...
10 Section 220 of this Act shall come into force on...
11 Any order made under section 233 of this Act shall...
12 Where payments are made or assets transferred after the end...
13 Section 264 of this Act shall have effect (to the...
14 This Act shall not have effect in a case which...

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The Crown Proceedings Act 1947

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The Land Charges Act 1972

- 3 (1) In section 2 of the Land Charges Act 1972—...

The Finance Act 1975

- 4 In section 49(4) of the Finance Act 1975 after the...
5—7

Changes to legislation: Inheritance Tax Act 1984 is up to date with all changes known to be in force on or before 21 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

The Finance Act 1977

- 8 In section 38 of the Finance Act 1977—

The Capital Gains Tax Act 1979

- 9
10
11
12

The National Heritage Act 1980

- 13 In section 8(1) of the National Heritage Act 1980 after...
14 In section 12(3) of the National Heritage Act 1980 for...
15 In section 13(3) of the National Heritage Act 1980 after...
16 In section 14(1) of the National Heritage Act 1980, for...

The Finance Act 1980

- 17 (1) Section 52 of the Finance Act 1980 shall be...
18 (1) Section 53 of the Finance Act 1980 shall be...
19 In section 98 of the Finance Act 1980 for the...

The Supreme Court Act 1981

- 20 In section 109 of the Supreme Court Act 1981—

The Finance Act 1982

- 21 In section 61(1) of the Finance Act 1982—
22 In section 62 of the Finance Act 1982 for the...

The Finance (No. 2) Act 1983

- 23

The Value Added Tax Act 1983

- 24 In Group 11 of Schedule 6 to the Value Added...

The Land Registration Act (Northern Ireland) 1970

- 25

SCHEDULE 9 — REPEALS

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Changes to legislation:

Inheritance Tax Act 1984 is up to date with all changes known to be in force on or before 21 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- s. 230(3)(c) words inserted by [2023 asc 3 Sch. 13 para. 59](#)