
Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, Cross
Heading: Rules for determining whether charitable giving condition is met. (See end of Document for details)

[^{F1}SCHEDULE 1A

GIFTS TO CHARITIES ETC: TAX CHARGED AT LOWER RATE

Textual Amendments

- F1** Sch. 1A inserted (with effect in accordance with Sch. 33 para. 10(1) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 33 para. 1](#)

Rules for determining whether charitable giving condition is met

- 6 (1) For the purpose of calculating the donated amount and the baseline amount, any amount to be arrived at in accordance with section 38(3) or (5) is to be arrived at assuming the rate of tax is the lower rate of tax (see paragraph 2(6)).
- (2) For the purpose of calculating the donated amount, section 39A does not apply to a specific gift of property in relation to which section 23(1) applies (but that section does apply to such a gift for the purpose of calculating the baseline amount).
- (3) Subject to sub-paragraphs (1) and (2), the provisions of this Act apply for the purpose of calculating the donated amount and the baseline amount as for the purpose of calculating the tax to be charged on the value transferred by the chargeable transfer.]

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