
Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, Paragraph 8. (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](#)

Opting out

- 8 (1) If an election is made under this paragraph in relation to a component of the estate, this Schedule is to apply as if the donated amount for that component were less than 10% of the baseline amount for it (whether or not it actually is).
- (2) The election must be made by all those who are appropriate persons (as defined in paragraph 7(7)) with respect to the component.]

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