



Inheritance Tax Act 1984

1984 CHAPTER 51

PART V

MISCELLANEOUS RELIEFS

CHAPTER I

BUSINESS PROPERTY

106 Minimum period of ownership.

Property is not relevant business property in relation to a transfer of value unless it was owned by the transferor throughout the two years immediately preceding the transfer.

Changes to legislation:

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 106.