



Inheritance Tax Act 1984

1984 CHAPTER 51

PART II

EXEMPT TRANSFERS

CHAPTER I

GENERAL

22 Gifts in consideration of marriage [^{F1}or civil partnership].

(1) Transfers of value made by gifts in consideration of marriage [^{F2}or civil partnership] are exempt to the extent that the values transferred by such transfers made by any one transferor in respect of any one marriage [^{F2}or civil partnership](calculated as values on which no tax is chargeable) do not exceed—

- (a) in the case of gifts within subsection (2) below by a parent of a party to the marriage [^{F2}or civil partnership] , £5,000,
- (b) in the case of other gifts within subsection (2) below, £2,500, and
- (c) in any other case £1,000;

any excess being attributed to the transfers in proportion to the values transferred.

(2) A gift is within this subsection if—

- (a) it is an outright gift to a child or remoter descendant of the transferor or
- (b) the transferor is a parent or remoter ancestor of either party to the marriage [^{F3}or civil partnership] , and either the gift is an outright gift to the other party to the marriage [^{F3}or civil partnership] or the property comprised in the gift is settled by the gift, or
- (c) the transferor is a party to the marriage [^{F3}or civil partnership] , and either the gift is an outright gift to the other party to the marriage [^{F3}or civil partnership] or the property comprised in the gift is settled by the gift;

and in this section “child” includes an illegitimate child, an adopted child and a step-child and “parent”, “descendant” and “ancestor” shall be construed accordingly.

Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 22. (See end of Document for details)

- (3) A disposition which is an outright gift shall not be treated for the purposes of this section as a gift made in consideration of marriage [^{F4}or civil partnership] if, or in so far as, it is a gift to a person other than a party to the marriage [^{F4}or civil partnership] .
- (4) A disposition which is not an outright gift shall not be treated for the purposes of this section as a gift made in consideration of marriage [^{F5}or civil partnership] if the persons who are or may become entitled to any benefit under the disposition include any person other than—
- [^{F6}(a) the parties to the marriage or civil partnership, any child of the family of the parties to the marriage or civil partnership, or a spouse or civil partner of any such child;]
 - (b) persons becoming entitled on the failure of trusts for any such [^{F7}child] under which trust property would (subject only to any power of appointment to a person falling within paragraph (a) or (c) of this subsection) vest indefeasibly on the attainment of a specified age or either on the attainment of such an age or on some earlier event, or persons becoming entitled (subject as aforesaid) on the failure of any limitation in tail;
 - [^{F8}(c) a subsequent spouse or civil partner of a party to the marriage or civil partnership, any child of the family of the parties to any such subsequent marriage or civil partnership, or a spouse or civil partner of any such child;]
 - (d) persons becoming entitled under such trusts, subsisting under the law of England and Wales or of Northern Ireland, as are specified in section 33(1) of the ^{M1}Trustee Act 1925 or section 34(1) of the ^{M2}Trustee Act (Northern Ireland) 1958 (protective trusts), the principal beneficiary being a person falling within paragraph (a) or (c) of this subsection, or under such trusts, modified by the enlargement, as respects any period during which there is no such [^{F9}child] as aforesaid in existence, of the class of potential beneficiaries specified in paragraph (ii) of the said section 33(1) or paragraph (b) of the said section 34(1);
 - (e) persons becoming entitled under trusts subsisting under the law of Scotland and corresponding with such trusts as are mentioned in paragraph (d) above;
 - (f) as respects a reasonable amount of remuneration, the trustees of the settlement.
- [^{F10}(4A) In subsection (4) “child of the family”, in relation to parties to a marriage or civil partnership, means a child of one or both of them.]
- (5) [^{F11}.....]
- (6) Section 3(4) above shall not apply for the purposes of this section (but without prejudice to section 57 below).

Textual Amendments

- F1** Words in s. 22 sidenote inserted (5.12.2005) by virtue of [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **8(8)**
- F2** Words in s. 22(1) inserted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **8(2)**
- F3** Words in s. 22(2) inserted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **8(3)**
- F4** Words in s. 22(3) inserted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **8(4)**

Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 22. (See end of Document for details)

- F5** Words in s. 22(4) inserted (5.12.2005 with effect in accordance with reg. 1(3) of the amending S.I.) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **8(5)(a)**
- F6** S. 22(4)(a) substituted (5.12.2005 with effect in accordance with reg. 1(3) of the amending S.I.) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **8(5)(b)**
- F7** Word in s. 22(4)(b) substituted (5.12.2005 with effect in accordance with reg. 1(3) of the amending S.I.) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **8(5)(c)**
- F8** S. 22(4)(c) substituted (5.12.2005 with effect in accordance with reg. 1(3) of the amending S.I.) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **8(5)(d)**
- F9** Word in s. 22(4)(d) substituted (5.12.2005 with effect in accordance with reg. 1(3) of the amending S.I.) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **8(5)(e)**
- F10** S. 22(4A) inserted (5.12.2005 with effect in accordance with reg. 1(3) of the amending S.I.) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **8(6)**
- F11** S. 22(5) omitted (5.12.2005 with effect in accordance with reg. 1(3) of the amending S.I.) by virtue of [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **8(7)**

Marginal Citations

- M1** 1925 c. 19.
- M2** 1958 c. 23 (N.I.).

Changes to legislation:

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 22.