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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1986, Paragraph 35. (See end of Document for details)*

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## SCHEDULE 19

### INHERITANCE TAX

#### PART I

##### AMENDMENTS OF 1984 ACT

35 In section 239 (certificates of discharge) after subsection (2) there shall be inserted the following subsection—

“(2A) An application under subsection (1) or (2) above with respect to tax which is or may become chargeable on the value transferred by a potentially exempt transfer may not be made before the expiration of two years from the death of the transferor (except where the Board think fit to entertain the application an earlier time after the death).”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1986, Paragraph 35.