

SCHEDULES

SCHEDULE 14

GIFTS TO THE NATION

PART 4

GENERAL PROVISION

Pre-eminent property

- 22 (1) In this Schedule, “pre-eminent property” means—
- (a) any picture, print, book, manuscript, work of art, scientific object or other thing that the relevant Minister is satisfied is pre-eminent for its national, scientific, historic or artistic interest,
 - (b) any collection or group of pictures, prints, books, manuscripts, works of art, scientific objects or other things if the relevant Minister is satisfied that the collection or group, taken as a whole, is pre-eminent for its national, scientific, historic or artistic interest, or
 - (c) any object that is or has been kept in a significant building if it appears to the relevant Minister desirable for the object to remain associated with the building.
- (2) A “significant building” is any building falling within section 230(3)(a) to (d) of IHTA 1984 (acceptance of property in lieu of tax).
- (3) “National interest” includes interest within any part of the United Kingdom.
- (4) In determining whether an object or collection or group of objects is pre-eminent, regard is to be had to any significant association of the object, collection or group with a particular place.