
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2012, Paragraph 28. (See end of Document for details)*

SCHEDULES

SCHEDULE 14

GIFTS TO THE NATION

PART 5

RELATED CHANGES

IHTA 1984

- 28 In section 26A (potentially exempt transfer of property subsequently held for national purposes etc), in paragraph (b), after “below” insert “ or in the circumstances described in paragraph 1 of Schedule 14 to the Finance Act 2012 (gifts to the nation) ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 28.