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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2012, Paragraph 8. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 33

#### INHERITANCE TAX: GIFTS TO CHARITIES ETC

##### *Consequential amendments*

- 8 In Schedule 4 (maintenance funds for historic buildings etc), in paragraph 14, after sub-paragraph (2) insert—

“(2A) In determining for the purposes of sub-paragraph (2) the effective rate or rates at which tax would have been charged on the amount in accordance with section 7(1), the effect of Schedule 1A (if it would have applied) is to be disregarded.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 8.