
STATUTORY INSTRUMENTS

2004 No. 2543

**The Inheritance Tax (Delivery of Accounts)
(Excepted Estates) Regulations 2004**

Spouse and charity transfers

5.—(1) For the purposes of these Regulations, a spouse or charity transfer means any disposition (whether effected by will, under the law relating to intestacy or otherwise) of property comprised in a person's estate—

- (a) subject to paragraph (2), to the person's spouse within section 18(1) of the 1984 Act; and
- (b) subject to paragraph (3), to a charity within section 23(1) of the 1984 Act or for national purposes within section 25(1) of the 1984 Act.

(2) A transfer is not a spouse transfer within paragraph (1)(a) if either spouse was not domiciled in the United Kingdom at any time prior to the transfer.

(3) A transfer is not a charity transfer within paragraph (1)(b) if the property becomes comprised in a settlement as a result of the disposition.