
STATUTORY INSTRUMENTS

2017 No. 495

The Enactment of Extra-Statutory Concessions Order 2017

Transitional provisions for woodlands subject to a deferred estate duty charge

2. At the end of paragraph 46 of Schedule 19 to the Finance Act 1986⁽¹⁾ insert “to the extent that the value transferred is attributable to the land concerned”.

⁽¹⁾ 1986 c. 41.