

SCHEDULE 22

MISCELLANEOUS RELIEFS

Relief for property accepted in satisfaction of tax

- 6 A land transaction—
- (a) which is entered into under section 9 of the [National Heritage Act 1980 \(c. 17\)](#) (disposal of property accepted by the Commissioners for Revenue and Customs in satisfaction of inheritance tax) and by which property is transferred to a person mentioned in subsection (2) of that section, or
 - (b) which is entered into under subsection (4) of that section,
- is relieved from tax.