

SCHEDULES

SCHEDULE 25

Sections 119, 121.

RELIEF FROM ESTATE DUTY AND CAPITAL GAINS TAX—RECIPIENT BODIES

The National Gallery.

The British Museum.

The Royal Scottish Museum.

The National Museum of Wales.

Any other similar national institution which exists wholly or mainly for the purpose of preserving for the public benefit a collection of scientific, historic or artistic interest and which is approved for the purposes of this Schedule by the Treasury.

Any museum or art gallery in the United Kingdom which exists wholly or mainly for that purpose and is maintained by a local authority or university in the United Kingdom.

Any library the main function of which is to serve the needs of teaching and research at a university in the United Kingdom.

The National Art Collections Fund.

The National Trust for Places of Historic Interest or Natural Beauty.

The National Trust for Scotland for Places of Historic Interest or Natural Beauty.