



# National Heritage Act 1980

## 1980 CHAPTER 17

### PART II

#### PROPERTY ACCEPTED IN SATISFACTION OF TAX

#### **10 Receipts and expenses in respect of property accepted by Commissioners.**

- (1) This section applies where property is accepted in satisfaction of tax and [<sup>F1</sup>the Secretary of State][<sup>F1</sup>has] made a payment in respect of the property under section 8 above.
- (2) Any sums received on the disposal of, or of any part of, the property (including any premium, rent or other consideration arising from the leasing, sub-leasing or lending of the property) and any sums otherwise received in connection with the property shall be paid to [<sup>F1</sup>the Secretary of State].
- (3) Any expenses incurred in connection with the property so far as not disposed of under section 9 above, including in the case of leasehold property any rent payable in respect of it, shall be defrayed by [<sup>F1</sup>the Secretary of State].

#### **Textual Amendments**

**F1** Words in s. 10(1)-(3) substituted (3. 7. 1992) by [S.I. 1992/1311](#), art. 12(2), [Sch. 2 para. 5\(2\)\(a\)\(4\)](#).

**Changes to legislation:**

There are currently no known outstanding effects for the National Heritage Act 1980, Section 10.