
Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, Cross Heading: Maintenance funds for historic buildings. (See end of Document for details)

SCHEDULE 2

PROVISIONS APPLYING ON REDUCTION OF TAX

Maintenance funds for historic buildings

- 6 Where tax is chargeable under paragraph 8 of Schedule 4 to this Act on any occasion after a reduction and the rate at which it is charged falls to be determined under paragraph 14 of that Schedule by reference to a death which occurred before that reduction (or before that and one or more other reductions) paragraph 14 shall apply as if ^{F1}[the Table] in Schedule 1 as substituted by that reduction (or by the most recent of those reductions) had been in force at the time of the death.

Textual Amendments

- F1** Finance Act 1986 Sch. 19, para. 37(1)(b), with effect from 18 March 1986. Originally “the Tables.”

- 7 ^{F2}

Textual Amendments

- F2** Repealed by Finance Act 1986 s. 114(6) and Sch. 23, Part X, with effect from 18 March 1986.

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