
Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, Paragraph 5. (See end of Document for details)

[^{F1}SCHEDULE 5A

QUALIFYING PAYMENTS: VICTIMS OF PERSECUTION DURING SECOND WORLD WAR ERA

Textual Amendments

- F1** Sch. 5A inserted (with effect in accordance with s. 95(3) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 95\(2\)](#)

PART 1

COMPENSATION PAYMENTS

- 5 A payment of a fixed amount in respect of a slave or forced labourer from the Austrian Reconciliation Fund.]

Changes to legislation:

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Paragraph 5.