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

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## [<sup>F1</sup>SCHEDULE A1

### NON-EXCLUDED OVERSEAS PROPERTY

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#### Textual Amendments

- F1** Sch. A1 inserted (with effect in accordance with Sch. 10 para. 9 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 10 para. 1](#) (with Sch. 10 para. 9(2))

## PART 2

### SUPPLEMENTARY

#### *Tax avoidance arrangements*

- 6 (1) In determining whether or to what extent property situated outside the United Kingdom is excluded property, no regard is to be had to any arrangements the purpose or one of the main purposes of which is to secure a tax advantage by avoiding or minimising the effect of paragraph 1 or 5.
- (2) In this paragraph—
- “tax advantage” has the meaning given in section 208 of the Finance Act 2013;
  - “arrangements” includes any scheme, transaction or series of transactions, agreement or understanding (whether or not legally enforceable and whenever entered into) and any associated operations.]

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There are currently no known outstanding effects for the Inheritance Tax Act 1984, Cross  
Heading: Tax avoidance arrangements.