



Inheritance Tax Act 1984

1984 CHAPTER 51

PART I

GENERAL

Rates

[^{F1}8FC Downsizing addition: effect: section 8E case

- (1) Subsection (2) applies if—
 - (a) as a result of section 8FA, there is entitlement to a downsizing addition in calculating the person's residence nil-rate amount, and
 - (b) the person's residence nil-rate amount is given by section 8E.
- (2) Section 8E has effect as if, in subsections (2) to (5) of that section, each reference to NV/100 were a reference to the total of—
 - (a) NV/100, and
 - (b) the downsizing addition.]

Textual Amendments

F1 Ss. 8FA-8FE inserted (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), [Sch. 15 para. 5](#)

Changes to legislation:

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 8FC.