
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 1. (See end of Document for details)

SCHEDULES

SCHEDULE 14

INHERITANCE TAX

Business property

- 1 In section 104 of the ^{M1}Inheritance Tax Act 1984 (relief for relevant business property)—
- (a) in subsection (1)(a), for “50 per cent” there shall be substituted “ 100 per cent ”;
 - (b) in subsection (1)(b), for “30 per cent” there shall be substituted “ 50 per cent ”.

Marginal Citations

M1 1984 c. 51.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 1.