Status: This is the original version (as it was originally enacted).

SCHEDULES

SCHEDULE 51

TIME LIMITS FOR ASSESSMENTS, CLAIMS ETC

Inheritance tax

- 8 In section 150 (voidable transfers), insert at the end—
 - "(3) A claim under this section must be made not more than 4 years after the claimant knew, or ought reasonably to have known, that the relevant transfer has been set aside."