

SCHEDULES

SCHEDULE 2

COMPENSATION OF VICTIMS OF OVERSEAS TERRORISM: CONSEQUENTIAL AMENDMENTS

Inheritance Tax Act 1984 (c. 51)

- 2 (1) The Inheritance Tax Act 1984 is amended as follows.
- (2) In section 71A (trusts for bereaved minors)—
- (a) in subsection (2), after paragraph (b) there is inserted
- “or
- (c) established under the Victims of Overseas Terrorism Compensation Scheme,”;
- (b) in subsection (4), for “or (b)” there is substituted “, (b) or (c)”.
- (3) In section 71D (age 18-to-25 trusts), in subsection (2), after paragraph (b) there is inserted “or
- “(c) established under the Victims of Overseas Terrorism Compensation Scheme,”.