
Status: Point in time view as at 15/09/2016.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 15

INHERITANCE TAX: INCREASED NIL-RATE BAND

- 4 In section 8F(4) (list of other relevant sections)—
- (a) before the entry for section 8H insert— “ section 8FD (which applies instead of this section where there is entitlement to a downsizing addition), ”, and
 - (b) in the entry for section 8H, after “ “qualifying residential interest” ” insert “, “ qualifying former residential interest ” and “residential property interest” ”.

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