



# Finance Act 2020

## 2020 CHAPTER 14

### PART 3

#### OTHER TAXES

##### *Inheritance tax*

#### **75 Relief for payments to victims of persecution during Second World War era**

- (1) IHTA 1984 is amended as follows.
- (2) In section 153ZA (inheritance tax relief for payments to victims of persecution during Second World War era: qualifying payments), after subsection (8) insert—

“(8A) Regulations under this section may have effect in relation to deaths occurring before the regulations are made.”
- (3) In Schedule 5A (inheritance tax relief for payments to victims of persecution during Second World War era), in Part 1 (compensation payments), after paragraph 9 insert—

“10 A one-off payment of a fixed amount from the Kindertransport Fund established by the Government of the Federal Republic of Germany.”
- (4) The amendment made by subsection (3) has effect in relation to deaths occurring on or after 1 January 2019.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Section 75.