

SCHEDULE 3

Relevant disposals to which section 95(1) of the Act does not apply

3.—(1) Any disposal made under, or for the purposes of, any statutory provision relating to incapacity.

(2) In this paragraph—

(a) “incapacity” includes any of the following (whether temporary or permanent)—

(i) physical impairment,

(ii) mental impairment, and

(iii) lack of, or impairment to, capacity to deal with financial and property matters; and

(b) “statutory provision” means any provision contained in an Act or in an instrument made under an Act.