

*Status: Point in time view as at 10/06/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, Cross Heading: Application of this Schedule. (See end of Document for details)*

## [<sup>F1</sup>SCHEDULE 1A U.K.]

### GIFTS TO CHARITIES ETC: TAX CHARGED AT LOWER RATE

#### Textual Amendments

- F1** Sch. 1A inserted (with effect in accordance with Sch. 33 para. 10(1) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 33 para. 1](#)

#### *Application of this Schedule*

- 1 (1) This Schedule applies if—
- (a) a chargeable transfer is made (under section 4) on the death of a person (“D”), and
  - (b) all or part of the value transferred by the chargeable transfer is chargeable to tax at a rate other than nil per cent.
- (2) The part of the value transferred that is chargeable to tax at a rate other than nil per cent is referred to in this Schedule as “TP”.]

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