



Inheritance Tax Act 1984

1984 CHAPTER 51

PART VI **U.K.**

VALUATION

CHAPTER II **U.K.**

ESTATE ON DEATH

175 Liability to make future payments, etc. **U.K.**

Where in determining the value of a person's estate immediately before his death a liability to make payments or transfer assets under such a disposition as is mentioned in section 262 below is taken into account, the liability shall be computed as if the amount or value of the payments or assets were reduced by the chargeable portion (as defined in that section).

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Point in time view as at 10/06/2021.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, Section 175.