



Finance Act 2016

2016 CHAPTER 24

PART 5

INHERITANCE TAX ETC

95 Inheritance tax: victims of persecution during Second World War era

(1) After section 153 of IHTA 1984 insert—

“Payments to victims of persecution during Second World War era

153ZA Qualifying payments

- (1) This section applies where a qualifying payment has at any time been received by a person (“P”), or by the personal representatives of P.
- (2) The tax chargeable on the value transferred by the transfer made on P's death (the “value transferred”) is to be reduced by an amount equal to—
 - (a) the relevant percentage of the amount of the qualifying payment, or
 - (b) if lower, the amount of tax that would, apart from this section, be chargeable on the value transferred.
- (3) In subsection (2) “relevant percentage” means the percentage specified in the last row of the third column of the Table in Schedule 1.
- (4) For the purposes of this section, a “qualifying payment” is a payment that meets Condition A, B or C.
- (5) Condition A is that the payment—
 - (a) is of a kind specified in Part 1 of Schedule 5A, and
 - (b) is made to a person, or the personal representatives of a person, who was—
 - (i) a victim of National-Socialist persecution, or

Changes to legislation: Finance Act 2016, Section 95 is up to date with all changes known to be in force on or before 07 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (ii) the spouse or civil partner of a person within subparagraph (i).
- (6) Condition B is that the payment is of a kind listed in Part 2 of Schedule 5A.
- (7) Condition C is that the payment—
 - (a) is of a kind specified in regulations made by the Treasury, and
 - (b) is made to a person, or the personal representatives of a person, who was—
 - (i) held as a prisoner of war, or a civilian internee, during the Second World War, or
 - (ii) the spouse or civil partner of a person within subparagraph (i).
- (8) The Treasury may by regulations add a payment of a specified kind to the list in Part 1 of Schedule 5A.
- (9) Regulations under this section are to be made by statutory instrument.
- (10) A statutory instrument containing regulations under this section is subject to annulment in pursuance of a resolution of the House of Commons.”
- (2) After Schedule 5 to IHTA 1984 insert—

“SCHEDULE 5A

Section 153ZA

QUALIFYING PAYMENTS: VICTIMS OF
PERSECUTION DURING SECOND WORLD WAR ERA

PART 1

COMPENSATION PAYMENTS

- 1 A payment of a fixed amount from the German foundation known as “Remembrance, Responsibility and Future” (*Stiftung EVZ*) in respect of a person who was a slave or forced labourer.
- 2 A payment of a fixed amount in accordance with the arrangements made under the Swiss Bank Settlement (Holocaust Victim Assets Litigation) in respect of the slave or forced labourers qualifying for compensation under the Remembrance, Responsibility and Future scheme.
- 3 A payment of a fixed amount from the Hardship Fund established by the Government of the Federal Republic of Germany.
- 4 A payment of a fixed amount from the National Fund of the Republic of Austria for Victims of National-Socialism under the terms of the scheme as at June 1995.
- 5 A payment of a fixed amount in respect of a slave or forced labourer from the Austrian Reconciliation Fund.
- 6 A payment of a fixed amount by the Swiss Refugee Programme in accordance with the arrangements made under the Swiss Bank Settlement (Holocaust Victim Assets Litigation) in respect of refugees.

Changes to legislation: Finance Act 2016, Section 95 is up to date with all changes known to be in force on or before 07 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 7 A payment of a fixed amount under the foundation established in the Netherlands and known as the Dutch Maror Fund (*Stichting Maror-Gelden Overheid*).
- 8 A one-off payment of a fixed amount from the scheme established by the Government of the French Republic and known as the French Orphan Scheme.
- 9 A payment of a fixed amount from the Child Survivor Fund established by the Government of the Federal Republic of Germany.

PART 2

EX-GRATIA PAYMENTS

- 10 A payment of a fixed amount made from the scheme established by the United Kingdom Government and known as the Far Eastern Prisoners of War Ex Gratia Scheme.”
- (3) The amendments made by this section have effect in relation to deaths occurring on or after 1 January 2015.

Changes to legislation:

Finance Act 2016, Section 95 is up to date with all changes known to be in force on or before 07 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)