

Changes to legislation: There are currently no known outstanding effects for the International Organisations Act 1968, Cross Heading: Estate duty and capital gains tax on death. (See end of Document for details)

SCHEDULES

SCHEDULE 1

PRIVILEGES AND IMMUNITIES

PART V

Modifications etc. (not altering text)

- C1** Sch. 1 Pt. V: power to apply conferred (*temp.*) (26.5.1999) by 1999 c. 7, s. 2(1)(c)(6); S.I. 1999/1511, art. 2

Estate duty and capital gains tax on death

- 24 In the event of the death of the person in respect of whom the exemptions under this paragraph are conferred, exemptions from—
- (a) estate duty leviable on his death under the law of any part of the United Kingdom in respect of movable property which is in the United Kingdom immediately before his death and whose presence in the United Kingdom at that time is due solely to his presence there in the capacity by reference to which the exemptions are conferred, and
- ^{F1}(b)

Textual Amendments

- F1** Sch. 1 para. 24(b) repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by Taxation Of Chargeable Gains Act 1992 (c.12), ss. 289(1)(2), 290, Sch. 12 (with Sch. 11 paras. 22, 26(2), 27)

Modifications etc. (not altering text)

- C1** Reference to estate duty to be construed as including reference to capital transfer tax chargeable under Finance Act 1975 (c. 7), s. 22: *ibid.*, Sch. 12 para. 1

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