



Inheritance Tax Act 1984

1984 CHAPTER 51

PART V

MISCELLANEOUS RELIEFS

CHAPTER V

MISCELLANEOUS

^{F1}Emergency services

Textual Amendments

- F1** S. 153A and cross-heading inserted (with effect in accordance with s. 75(5) of the amending Act) by [Finance Act 2015 \(c. 11\), s. 75\(2\)](#)

153A Death of emergency service personnel etc

- (1) The reliefs in subsection (2) apply where a person—
- (a) dies from an injury sustained, accident occurring or disease contracted at a time when that person was responding to emergency circumstances in that person's capacity as an emergency responder, or
 - (b) dies from a disease contracted at some previous time, the death being due to, or hastened by, the aggravation of the disease during a period when that person was responding to emergency circumstances in that person's capacity as an emergency responder.
- (2) The reliefs are—
- (a) that no potentially exempt transfer made by the person becomes a chargeable transfer under section 3A(4) because of the death,
 - (b) that section 4 (transfers on death) does not apply in relation to the death, and

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

- (c) that no additional tax becomes due under section 7(4) because of a transfer made by the person within 7 years of the death.
- (3) “Emergency circumstances” means circumstances which are present or imminent and are causing or likely to cause—
- (a) the death of a person,
 - (b) serious injury to, or the serious illness of, a person,
 - (c) the death of an animal,
 - (d) serious injury to, or the serious illness of, an animal,
 - (e) serious harm to the environment (including the life and health of plants and animals),
 - (f) serious harm to any building or other property, or
 - (g) a worsening of any such injury, illness or harm.
- (4) A person is “responding to emergency circumstances” if the person—
- (a) is going anywhere for the purpose of dealing with emergency circumstances occurring there, or
 - (b) is dealing with emergency circumstances, preparing to do so imminently or dealing with the immediate aftermath of emergency circumstances.
- (5) For the purposes of this section, circumstances to which a person is responding are to be taken to be emergency circumstances if the person believes and has reasonable grounds for believing they are or may be emergency circumstances.
- (6) “Emergency responder” means—
- (a) a person employed, or engaged, in connection with the provision of fire services or fire and rescue services,
 - (b) a person employed for the purposes of providing, or engaged to provide, search services or rescue services (or both),
 - (c) a person employed for the purposes of providing, or engaged to provide, medical, ambulance or paramedic services,
 - (d) a constable or a person employed for police purposes or engaged to provide services for police purposes,
 - (e) a person employed for the purposes of providing, or engaged to provide, services for the transportation of organs, blood, medical equipment or medical personnel, or
 - (f) a person employed, or engaged, by the government of a state or territory, an international organisation or a charity in connection with the provision of humanitarian assistance.
- (7) For the purposes of subsection (6)—
- (a) it is immaterial whether the employment or engagement is paid or unpaid, and
 - (b) “international organisation” means an organisation of which—
 - (i) two or more sovereign powers are members, or
 - (ii) the governments of two or more sovereign powers are members.
- (8) The Treasury may, by regulations made by statutory instrument, extend the definition of “emergency responder” in subsection (6).
- (9) Regulations under this section are subject to annulment in pursuance of a resolution of the House of Commons.]

Changes to legislation:

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