



Inheritance Tax Act 1984

CHAPTER 51

INHERITANCE TAX ACT 1984

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- 1A Where a person who has made a potentially exempt transfer...

Death within seven years of chargeable transfer

- 2 Where a person who has made a chargeable transfer other...

Settlement without interest in possession

- 3 Where tax is chargeable under section 65 of this Act...

Disposal of trees etc. following exemption on death

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Conditionally exempt transfers

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Maintenance funds for historic buildings

- 6 Where tax is chargeable under paragraph 8 of Schedule 4...

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- 1 (1) If the conditions mentioned in paragraph 2(1) below are...

Conditions

- 2 (1) The conditions referred to in paragraph 1 above are—...
- 3 (1) The requirements referred to in paragraph 2(1)(a)(i) above are...
- 4 (1) Paragraphs (a) and (b) of paragraph 3(1) above do...

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- 9 (1) Tax shall not be charged under paragraph 8 above...
10 (1) Tax shall not be charged under paragraph 8 above...

Rates of charge

- 11 (1) This paragraph applies where tax is chargeable under paragraph...
12 (1) This paragraph applies where tax is chargeable under paragraph...
13 (1) The first rate is the aggregate of the following...
14 (1) If the settlor is alive, the second rate is...
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Charge on failure of condition of exemption—buildings etc.

- 3 (1) Where, under subsection (2) of section 34 of the...
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Further undertaking on disposal

- 5 (1) The further undertaking referred to in paragraph 1 above...

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Requirements of sale

6 A sale complies with this paragraph if—

SCHEDULE 6 — TRANSITION FROM ESTATE DUTY

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Surviving spouse or former spouse

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3 Where section 146 of this Act has effect in relation...

4 Section 147 of this Act, so far as it relates...

5

6 Section 150 of this Act shall have effect (to the...

7 Section 203 of this Act shall have effect (to the...

8 Section 218 of this Act, and section 245 so far...

9 Section 219 of this Act, and section 245 so far...

10 Section 220 of this Act shall come into force on...

11 Any order made under section 233 of this Act shall...

12 Where payments are made or assets transferred after the end...

13 Section 264 of this Act shall have effect (to the...

14 This Act shall not have effect in a case which...

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1 In section 73 of the Land Registration Act 1925 for...

The Crown Proceedings Act 1947

2 In section 14(1)(b) of the Crown Proceedings Act 1947, for...

The Land Charges Act 1972

3 (1) In section 2 of the Land Charges Act 1972—...

The Finance Act 1975

4 In section 49(4) of the Finance Act 1975 after the...

5—7

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The Finance Act 1977

8 In section 38 of the Finance Act 1977—

The Capital Gains Tax Act 1979

9
10
11
12

The National Heritage Act 1980

13 In section 8(1) of the National Heritage Act 1980 after...
14 In section 12(3) of the National Heritage Act 1980 for...
15 In section 13(3) of the National Heritage Act 1980 after...
16 In section 14(1) of the National Heritage Act 1980, for...

The Finance Act 1980

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18 (1) Section 53 of the Finance Act 1980 shall be...
19 In section 98 of the Finance Act 1980 for the...

The Supreme Court Act 1981

20 In section 109 of the Supreme Court Act 1981—

The Finance Act 1982

21 In section 61(1) of the Finance Act 1982—
22 In section 62 of the Finance Act 1982 for the...

The Finance (No. 2) Act 1983

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The Value Added Tax Act 1983

24 In Group 11 of Schedule 6 to the Value Added...

The Land Registration Act (Northern Ireland) 1970

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SCHEDULE 9 — REPEALS

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