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# Inheritance Tax Act 1984

## CHAPTER 51

### INHERITANCE TAX ACT 1984

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#### GENERAL

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- 2 Chargeable transfers and exempt transfers.
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- 3A Potentially exempt transfers.
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- 5 Meaning of estate.
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- 7 Rates.
- 8 Indexation of rate bands.
- 8A Transfer of unused nil-rate band between spouses and civil partners
- 8B Claims under section 8A
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##### *Dispositions that are not transfers of value*

- 10 Dispositions not intended to confer gratuitous benefit.
- 11 Dispositions for maintenance of family.
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- 13 Dispositions by close companies for benefit of employees.
- 14 Waiver of remuneration.

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- 15 Waiver of dividends.
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##### **GENERAL**

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- 19 Annual exemption.
- 20 Small gifts.
- 21 Normal expenditure out of income.
- 22 Gifts in consideration of marriage.
- 23 Gifts to charities.
- 24 Gifts to political parties.
- 24A Gifts to housing associations.
- 25 Gifts for national purposes, etc.
- 26 Gifts for public benefit.
- 26A Potentially exempt transfer of property subsequently held for national purposes etc.
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- 29 Loans—modifications of exemptions.
- 29A Abatement of exemption where claim settled out of beneficiary's own resources.

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- 32 Chargeable events.
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- 33 Amount of charge under section 32.
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- 35 Conditional exemption on death before 7th April 1976.
- 35A Variation of undertakings.

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##### **ALLOCATION OF EXEMPTIONS**

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- 37 Abatement of gifts.
- 38 Attribution of value to specific gifts.
- 39 Attribution of value to residuary gifts.
- 39A Operation of sections 38 and 39 in cases of business or agricultural relief.
- 40 Gifts made separately out of different funds.

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- 41 Burden of tax.
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- 43 Settlement and related expressions.
- 44 Settlor.
- 45 Trustee.
- 46 Interest in possession: Scotland.
- 46A Contract of life insurance entered into before 22nd March 2006 which on that day is settled property in which interest in possession subsists
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- 51 Disposal of interest in possession.
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- 53 Exceptions from charge under section 52.
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- 54A Special rate of charge where settled property affected by potentially exempt transfer.
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- 55A Purchased settlement powers
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- 59 Qualifying interest in possession.
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- 61 Ten-year anniversary.
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- 68 Rate before first ten-year anniversary.
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### *Special cases—charges to tax*

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- 71A Trusts for bereaved minors
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- 81 Property moving between settlements.
- 81A Reversionary interests in relevant property
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- 89 Trusts for disabled persons.
- 89A Self-settlement by person with condition expected to lead to disability
- 89B Meaning of “disabled person's interest”
- 90 Trustees’ annuities, etc.
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- 95 Participator in two companies.
- 96 Preference shares disregarded.
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- 98 Effect of alterations of capital, etc

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- 99 Transfers where participators are trustees.
- 100 Alterations of capital, etc. where participators are trustees.
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- 103 (1) In this Chapter references to a transfer of value...
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- 109 Successive transfers.
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- 110 Value of business.
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- 112 Exclusion of value of excepted assets.
- 113 Contracts for sale.
- 113A Transfers within seven years before death of transferor.
- 113B Application of section 113A to replacement property.
- 114 Avoidance of double relief.

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- 116 The relief.
- 117 Minimum period of occupation or ownership.
- 118 Replacements.
- 119 Occupation by company or partnership.
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- 122 Agricultural property of companies.
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- 134 Payments of calls.
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- 138 Leases.
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- 140 Interpretation.

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#### *Changes in distribution of deceased's estate, etc.*

- 142 Alteration of dispositions taking effect on death.  
143 Compliance with testator's request.  
144 Distribution etc. from property settled by will.  
145 Redemption of surviving spouse's life interest.  
146 Inheritance (Provision for Family and Dependants) Act 1975.  
147 Scotland; legitim.

#### *Mutual and voidable transfers*

- 148, 149 .....  
150 Voidable transfers.

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- 151 Treatment of pension rights, etc.  
151A Person dying with alternatively secured pension fund  
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- 156 Apsley House and Chevening Estate.

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- 157 Non-residents' bank accounts.

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- 158 Double taxation conventions.  
159 Unilateral relief.

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- 166 Creditors' rights.
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- 169 Farm cottages.
- 170 Leases for life, etc.

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- 172 Funeral expenses.
- 173 Expenses incurred abroad.
- 174 Income tax and unpaid inheritance tax.
- 175 Liability to make future payments, etc.
- 176 Related property etc.—sales.
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- 179 The relief.
- 180 Effect of purchases.
- 181 Capital receipts.
- 182 Payment of calls.
- 183 Changes in holdings.
- 184 Exchanges.
- 185 Acquisition of like investments.
- 186 Value of part of a fund.
- 186A Cancelled investments.
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- 187 Attribution of values to specific investments.
- 188 Limitation of loss on sale.
- 189 Date of sale or purchase.



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- 196 Sales to beneficiaries etc. and exchanges.
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- 201 Settled property.
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- 203 Liability of spouse.
- 204 Limitation of liability.
- 205 More than one person liable.

##### *Special cases*

- 206 .....
- 207 Conditional exemption, etc.
- 208 Woodlands.
- 209 Succession in Scotland.
- 210 Pension rights, etc.

##### *Burden of tax, etc.*

- 211 Burden of tax on death.
- 212 Powers to raise tax.
- 213 Refund by instalments.
- 214 Certificates of tax paid.

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### ADMINISTRATION AND COLLECTION

##### *Management*

- 215 General.

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- 216 Delivery of accounts.
- 217 Defective accounts.
- 218 Non-resident trustees.

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- 218A Instruments varying dispositions taking effect on death
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- 220A Exchange of information with other countries.

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- 223 Appeals out of time.
- 223A Appeal: HMRC review or determination by tribunal
- 223B Appellant requires review by HMRC
- 223C HMRC offer review
- 223D Notifying appeal to the tribunal
- 223E Nature of review etc
- 223F Effect of conclusions of review
- 223G Notifying appeal to tribunal after review concluded
- 223H Notifying appeal to tribunal after review offered but not accepted
- 223I Interpretation of sections 223A to 223I
- 224 Determination of appeal by tribunal.
- 225 Appeals from Special Commissioners.
- 225A Extension of regulation-making powers.

#### *Payment*

- 226 Payment: general rules.
- 227 Payment by instalments—land, shares and businesses.
- 228 Shares, etc. within section 227.
- 229 Payment by instalments—woodlands.
- 230 Acceptance of property in satisfaction of tax.
- 231 Powers to transfer property in satisfaction of tax.
- 232 Administration actions.

#### *Interest*

- 233 Interest on unpaid tax.
- 234 Interest on instalments.
- 235 Interest on overpaid tax.
- 236 Special cases.

#### *Inland Revenue charge for unpaid tax*

- 237 Imposition of charge.
- 238 Effect of purchases.

#### *Certificates of discharge*

- 239 Certificates of discharge.

#### *Adjustments*

- 240 Underpayments.
- 240A Underpayments: supplementary
- 241 Overpayments.

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### *Recovery of tax*

- 242 Recovery of tax.
- 243 Scotland: recovery of tax in sheriff court.
- 244 Rights to address court.

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- 245 Failure to provide information.
- 245A Failure to provide information etc.
- 246 Failure to appear before Special Commissioners, etc.
- 247 Provision of incorrect information.
- 248 Failure to remedy errors.
- 249 Recovery of penalties.
- 250 Time limit for recovery.
- 251 Appeals against summary determination of penalties.
- 252 Effect of award by Special Commissioners.
- 253 Mitigation of penalties.

### *Miscellaneous*

- 254 Evidence.
- 255 Determination of questions on previous view of law.
- 256 Regulations about accounts, etc.
- 257 Form etc. of accounts.
- 258 Service of documents.
- 259 Inspection of records.
- 260 Inland Revenue Regulation Act 1890.
- 261 Scotland inventories.

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- 262 Tax chargeable in certain cases of future payments, etc.
- 263 Annuity purchased in conjunction with life policy.
- 264 Transfers reported late.
- 265 Chargeable transfers affecting more than one property.
- 266 More than one chargeable transfer on one day.
- 267 Persons treated as domiciled in United Kingdom.
- 267A Limited liability partnerships.

#### *Interpretation*

- 268 Associated operations.
- 269 Control of company.
- 270 Connected persons.
- 271 Property of corporations sole.
- 271A Qualifying non-UK pension scheme
- 272 General interpretation.

#### *Supplementary*

- 273 Transition from estate duty.
- 274 Commencement.

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- 275 Continuity, and construction of references to old and new law.
- 276 Consequential amendments.
- 277 Repeals.
- 278 Short title.

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SCHEDULE 1 —

SCHEDULE 2 — PROVISIONS APPLYING ON REDUCTION OF TAX

*Interpretation*

- 1 In this Schedule— (a) references to a reduction are to...

*Death within seven years of potentially exempt transfer*

- 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*

- 4 Where the value of any trees or underwood has been...

*Conditionally exempt transfers*

- 5 Where tax is chargeable under section 32 or 32A of...

*Maintenance funds for historic buildings*

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

7 .....

*Relevant dependant with pension fund inherited from member over 75*

- 6A Where tax is chargeable under section 151B of this Act...

SCHEDULE 3 — GIFTS FOR NATIONAL PURPOSES, ETC.

SCHEDULE 4 — MAINTENANCE FUNDS FOR HISTORIC BUILDINGS, ETC.  
PART I — TREASURY DIRECTIONS

*Giving of directions*

- 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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*Withdrawal*

- 5 If in the Treasury's opinion the facts concerning any property...

*Information*

- 6 Where a direction under paragraph 1 above has effect in...

*Enforcement of trusts*

- 7 Where a direction under paragraph 1 above has effect in...

PART II — PROPERTY LEAVING MAINTENANCE FUNDS

*Charge to tax*

- 8 (1) This paragraph applies to settled property which is held...

*Exceptions from charge*

- 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...  
15 Where property is, by virtue of paragraph 1(3) above, treated...

*Maintenance fund following interest in possession*

- 15A (1) In relation to settled property to which this paragraph...  
PART III — PROPERTY BECOMING COMPRISED IN MAINTENANCE FUNDS  
16 (1) Tax shall not be charged under section 65 of...  
17 (1) Tax shall not be charged under section 65 of...  
18 In paragraphs 16(2) and 17(4) above the references to the...

SCHEDULE 5 — CONDITIONAL EXEMPTION: DEATHS BEFORE 7TH APRIL 1976

*Charge on failure of condition of exemption—objects*

- 1 (1) Where, under section 31 of the Finance Act 1975,...  
2 (1) The following provisions of this paragraph shall have effect...

*Charge on failure of condition of exemption—buildings etc.*

- 3 (1) Where, under subsection (2) of section 34 of the...  
4 The tax chargeable under paragraph 3 above with respect to...

*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

*General*

1 References in any enactment, in any instrument made under any...

*Surviving spouse or former spouse*

2 In determining for the purposes of this Act the value...

*Sales and mortgages of reversionary interests*

3 (1) Where a reversionary interest in settled property was before...

*Objects of national etc. interest left out of account on death*

4 (1) In its application to a sale which does not...

SCHEDULE 7 — COMMENCEMENT: SUPPLEMENTARY RULES

1 In this Schedule “the repealed enactments” means the enactments repealed...

2 Sections 126 to 130 of this Act shall have effect...

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...

SCHEDULE 8 — CONSEQUENTIAL AMENDMENTS

*The Land Registration Act 1925*

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*

17 (1) Section 52 of the Finance Act 1980 shall be...  
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*

23 .....

*The Value Added Tax Act 1983*

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

*The Land Registration Act (Northern Ireland) 1970*

25 .....

SCHEDULE 9 — REPEALS

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