

Status: Point in time view as at 01/04/1992.

Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, SCHEDULE 3. (See end of Document for details)

SCHEDULE 3

Sections 25, 32, 230 etc.

GIFTS FOR NATIONAL PURPOSES, ETC.

Modifications etc. (not altering text)

- C1** By Finance Act 1985 s. 95, *the functions of the Treasury were transferred to the Commissioners of Inland Revenue (“the Board”).*

The National Gallery.

The British Museum.

[^{F1}The National Museums of Scotland.].

Textual Amendments

- F1** [National Heritage \(Scotland\) Act 1985 \(c. 16, SIF 78\)](#) Sch. 2, para. 4, *with effect from 1 October 1985 (S.I. 1985 No. 851 (c. 13) (s. 79)). Originally “The Royal Scottish Museum”.*

The National Museum of Wales.

The Ulster Museum.

Any other similar national institution which exists wholly or mainly for the purpose of preserving for the public benefit a collection of scientific, historic or artistic interest and which is approved for the purposes of this Schedule by the Treasury.

Any museum or art gallery in the United Kingdom which exists wholly or mainly for that purpose and is maintained by a local authority or university in the United Kingdom.

Any library the main function of which is to serve the needs of teaching and research at a university in the United Kingdom.

The Historic Buildings and Monuments Commission for England.

The National Trust for Places of Historic Interest or Natural Beauty.

The National Trust for Scotland for Places of Historic Interest or Natural Beauty.

The National Art Collections Fund.

The Trustees of the National Heritage Memorial Fund.

The Friends of the National Libraries.

The Historic Churches Preservation Trust.

[^{F2}Nature Conservancy Council for England.

Textual Amendments

- F2** Entries in Sch. 3 substituted (1.4.1991) for "The Nature Conservancy Council" by [Environmental Protection Act 1990 \(c. 43, SIF 46:4\)](#), s. 128, [Sch. 6 para. 25](#); S.I. 1991/685, [art. 3](#).

Status: Point in time view as at 01/04/1992.

Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, SCHEDULE 3. (See end of Document for details)

[^{F3}Scottish Natural Heritage.]

Textual Amendments

F3 Words in [Sch. 3](#) substituted (E.W.S.) (1.4.1992) by [Natural Heritage \(Scotland\) Act 1991 \(c. 28, SIF 46:1\)](#), s. 4(6), [Sch. 2 para.9](#); S.I. 1991/2633, [art.4](#).

Countryside Council for Wales.]

Any local authority.

Any Government department (including the National Debt Commissioners).

Any university or university college in the United Kingdom.

[^{F4}A health service body, within the meaning of section 519A of the Income and Corporation Taxes Act 1988.]

Textual Amendments

F4 [S. 61\(5\)National Health Service and Community Care Act 1990 \(c. 19\)](#),with effect from the appointed day—on and after 17September 1990 (S.I. 1990 No. 1329).

Status:

Point in time view as at 01/04/1992.

Changes to legislation:

There are currently no known outstanding effects for the Inheritance Tax Act 1984, SCHEDULE 3.