

*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** Sch. 3: function transferred (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), [s. 96\(1\)\(2\)](#) (with [s. 96\(3\)](#))

The National Gallery.

The British Museum.

[<sup>F1</sup>The National Museums of Scotland.]

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 [<sup>F2</sup>or has been] 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.

<sup>F3</sup>

The Friends of the National Libraries.

The Historic Churches Preservation Trust.

<sup>F4</sup>

[<sup>F5</sup>Natural England.]

[<sup>F6</sup>Scottish Natural Heritage].

[<sup>F7</sup>The Natural Resources Body for Wales]

[<sup>F8</sup>The Marine Management Organisation.]

Any local authority.

Any Government department (including the National Debt Commissioners).

Any university or university college in the United Kingdom.

[<sup>F9</sup>A health service body, within the meaning of [<sup>F10</sup>section 986 of the Corporation Tax Act 2010].]

#### 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”.

**F2** Words in Sch. 3 inserted (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), [s. 96\(4\)](#)

**F3** Words in Sch. 3 omitted (1.4.2012) by virtue of [The Public Bodies \(Abolition of the National Endowment for Science, Technology and the Arts\) Order 2012 \(S.I. 2012/964\)](#), arts. 1(2), 3(1), [Sch.](#)

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- F4** Words in Sch. 3 repealed (1.4.2013) by [The Public Bodies \(Abolition of the Commission for Rural Communities\) Order 2012 \(S.I. 2012/2654\)](#), art. 1(4), **Sch.**
- F5** Words in Sch. 3 substituted (2.5.2006 for E.W. for certain purposes and 1.10.2006 in so far as not already in force) by [Natural Environment and Rural Communities Act 2006 \(c. 16\)](#), ss. 105(1), 107(8)(9)(10), **Sch. 11 para. 105**; S.I. 2006/1176, **art. 4**; S.I. 2006/2541, **art. 2** (with art. 3, Sch.)
- F6** 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**.
- F7** Words in Sch. 3 substituted (1.4.2013) by [The Natural Resources Body for Wales \(Functions\) Order 2013 \(S.I. 2013/755\)](#), art. 1(2), **Sch. 2 para. 183** (with Sch. 7)
- F8** Sch. 3: entry inserted (12.1.2010) by [Marine and Coastal Access Act 2009 \(c. 23\)](#), ss. 1, 324, **Sch. 2 para. 5**; S.I. 2009/3345, **art. 2**, Sch. para. 1
- F9** Sch. 3: entry for "health service body" inserted by [National Health Service and Community Care Act 1990 \(c. 19\)](#), **s. 61(5)** (with effect from the appointed day: on and after 17 September 1990, see S.I. 1990 No. 1329).
- F10** Sch. 3: words in entry for "health service body" substituted (1.4.2010 with effect as mentioned in s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), ss. 1177, 1184, **Sch. 1 para. 192** (with Sch. 2)

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**Modifications etc. (not altering text)**

- C2** By Finance Act 1985 s. 95, the functions of the Treasury were transferred to the Commissioners of Inland Revenue ("*the Board*").

**Changes to legislation:**

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