

Status: Point in time view as at 24/05/2024.

Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, SCHEDULE 5A. (See end of Document for details)

[^{F1}SCHEDULE 5A

Section 153ZA

QUALIFYING PAYMENTS: VICTIMS OF PERSECUTION DURING SECOND WORLD WAR ERA

Textual Amendments

- F1** Sch. 5A inserted (with effect in accordance with s. 95(3) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 95\(2\)](#)

PART 1

COMPENSATION PAYMENTS

- 1 A payment of a fixed amount from the German foundation known as “Remembrance, Responsibility and Future” (*Stiftung EVZ*) in respect of a person who was a slave or forced labourer.
- 2 A payment of a fixed amount in accordance with the arrangements made under the Swiss Bank Settlement (Holocaust Victim Assets Litigation) in respect of the slave or forced labourers qualifying for compensation under the Remembrance, Responsibility and Future scheme.
- 3 A payment of a fixed amount from the Hardship Fund established by the Government of the Federal Republic of Germany.
- 4 A payment of a fixed amount from the National Fund of the Republic of Austria for Victims of National-Socialism under the terms of the scheme as at June 1995.
- 5 A payment of a fixed amount in respect of a slave or forced labourer from the Austrian Reconciliation Fund.
- 6 A payment of a fixed amount by the Swiss Refugee Programme in accordance with the arrangements made under the Swiss Bank Settlement (Holocaust Victim Assets Litigation) in respect of refugees.
- 7 A payment of a fixed amount under the foundation established in the Netherlands and known as the Dutch Maror Fund (*Stichting Maror-Gelden Overheid*).
- 8 A one-off payment of a fixed amount from the scheme established by the Government of the French Republic and known as the French Orphan Scheme.
- 9 A payment of a fixed amount from the Child Survivor Fund established by the Government of the Federal Republic of Germany.
- [^{F2}10 A one-off payment of a fixed amount from the Kindertransport Fund established by the Government of the Federal Republic of Germany.]

Textual Amendments

- F2** Sch. 5A Pt. 1 para. 10 inserted (with effect in accordance with s. 75(4) of the amending Act) by [Finance Act 2020 \(c. 14\), s. 75\(3\)](#)

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PART 2

EX-GRATIA PAYMENTS

- 10 A payment of a fixed amount made from the scheme established by the United Kingdom Government and known as the Far Eastern Prisoners of War Ex Gratia Scheme.]

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