



Inheritance Tax Act 1984

1984 CHAPTER 51

PART V

MISCELLANEOUS RELIEFS

CHAPTER II

AGRICULTURAL PROPERTY

119 Occupation by company or partnership.

- (1) For the purposes of sections 117 and 118 above, occupation by a company which is controlled by the transferor shall be treated as occupation by the transferor.
- (2) For the purposes of sections 117 and 118 above, occupation of any property by a Scottish partnership shall, notwithstanding section 4(2) of the ^{M1}Partnership Act 1890, be treated as occupation of it by the partners.

Marginal Citations

M1 1890 c.39.

Changes to legislation:

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 119.