



# Inheritance Tax Act 1984

## 1984 CHAPTER 51

### PART VI

#### VALUATION

### CHAPTER II

#### ESTATE ON DEATH

#### **173 Expenses incurred abroad.**

In determining the value of a person's estate immediately before his death, an allowance against the value of property situated outside the United Kingdom shall be made for any expense incurred in administering or realising the property which is shown to be attributable to the situation of the property, but the allowance shall not exceed 5 per cent of the value of the property.

**Status:**

Point in time view as at 01/07/1999.

**Changes to legislation:**

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 173.