



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Point in time view as at 06/04/2014.

Changes to legislation:

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