
Status: Point in time view as at 16/07/1992.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Cross Heading: Gifts with reservation. (See end of Document for details)

SCHEDULES

SCHEDULE 14

INHERITANCE TAX

Gifts with reservation

- 7 In Schedule 20 to the ^{M1}Finance Act 1986 (gifts with reservation) in paragraph 8(1A)(a) (which refers to shares and securities qualifying for 50 per cent. business property relief) for the words from “within paragraph (b)” to “relief)” there shall be substituted “ within paragraph (b), (bb) or (cc) of section 105(1) of the 1984 Act (certain shares or securities qualifying for relief) ”.

Marginal Citations

M1 1986 c. 41.

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