

## SCHEDULES

### SCHEDULE 14

#### INHERITANCE TAX

##### *Gifts with reservation*

- 7 In Schedule 20 to the 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)”.