
Status: Point in time view as at 24/05/2024.

Changes to legislation: Finance Act 2008, Section 10 is up to date with all changes known to be in force on or before 30 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)



Finance Act 2008

2008 CHAPTER 9

PART 1

CHARGES, RATES, ALLOWANCES, RELIEFS ETC

Inheritance tax

10 Transfer of unused nil-rate band etc

Schedule 4 contains provisions about the transfer of unused nil-rate band between spouses and civil partners for the purposes of the charge to inheritance tax etc.

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