

Status: Point in time view as at 15/03/2018.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 10

INHERITANCE TAX ON OVERSEAS PROPERTY REPRESENTING UK RESIDENTIAL PROPERTY

Consequential and supplementary amendments

- 4 In section 48 (excluded property)—
- (a) in subsections (3) and (3A), at the end insert “ and to Schedule A1 ”;
 - (b) in subsection (4), at the end (but on a new line) insert “This subsection is subject to Schedule A1.

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