

SCHEDULES

SCHEDULE 14

GIFTS TO THE NATION

PART 1

INTRODUCTION

Qualifying gifts

- 1 (1) For the purposes of this Schedule, a person makes a “qualifying gift” if the person makes a gift in the circumstances described in sub-paragraph (2).
- (2) The circumstances are—
 - (a) the person offers to give pre-eminent property to be held for the benefit of the public or the nation,
 - (b) the person is legally and beneficially entitled to the property and the property is not owned jointly (or in common) with others,
 - (c) the offer is made in accordance with a scheme set up by the Secretary of State for the purposes of this Schedule,
 - (d) the offer is registered in accordance with the scheme,
 - (e) the offer, or a part of the offer, is accepted in accordance with the scheme, and
 - (f) the gift is made pursuant to the offer, or the part of the offer, accepted.
- (3) In this Schedule—
 - (a) “the agreed terms” means the terms on which acceptance is agreed, as recorded in the manner prescribed by the scheme, and
 - (b) “the offer registration date” means the date when the offer was registered in accordance with the scheme.