

SCHEDULES

SCHEDULE 14

GIFTS TO THE NATION

PART 5

RELATED CHANGES

IHTA 1984

- 31 In section 33 (amount of charge under section 32), in subsection (6)—
- (a) for “section 32(4)” substitute “section 32(4) or (4A)”, and
 - (b) for “section 32A(5)”, in both places it appears, substitute “section 32A(5) or (5A)”.