

## SCHEDULES

### SCHEDULE 33

#### INHERITANCE TAX: GIFTS TO CHARITIES ETC

##### *Instruments of variation to be notified to charities etc*

9 In section 142 of IHTA 1984 (alteration of dispositions taking effect on death), after subsection (3) insert—

“(3A) Subsection (1) does not apply to a variation by virtue of which any property comprised in the estate immediately before the person’s death becomes property in relation to which section 23(1) applies unless it is shown that the appropriate person has been notified of the existence of the instrument of variation.

(3B) For the purposes of subsection (3A) “the appropriate person” is—  
(a) the charity or registered club to which the property is given, or  
(b) if the property is to be held on trust for charitable purposes or for the purposes of registered clubs, the trustees in question.”