

*These notes refer to the Finance Act 2015 (c.11)  
which received Royal Assent on 26 March 2015*

# **FINANCE ACT 2015**

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## **EXPLANATORY NOTES**

### **INTRODUCTION**

#### ***Section 75: Inheritance Tax: Exemption for Emergency Service Personnel Etc***

##### **Background Note**

10. At Budget 2014 the government announced its intention to introduce IHT exemptions for members of the emergency services in line with the existing exemption for armed service personnel who die in the line of duty or whose death is hastened by an injury incurred in the line of duty. At the Autumn Statement it announced its further intention to introduce a similar exemption for police constables and armed services personnel who die as result of being attacked due to their professional status.
11. The amendments made by this section will provide that the estates of such workers will be exempt from IHT. Regulations may extend the definition of emergency worker, if necessary. The changes also provide for circumstances where armed forces personnel die as a result of responding to emergencies.