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**Amendment 144**

Schedule 15, page 346, line 9, leave out from ‘Schedule’ to the end of line 10 and insert ‘does not apply to him unless the property falling within paragraph 3(1) (a), 6(1)(a) or 8(1)(c) is situated in the United Kingdom.’.

**Amendment 145**

Schedule 15, page 346, line 12, leave out from ‘any’ to end of line 14 and insert ‘property which is for the purposes of IHTA 1984 excluded property in relation to him by virtue of section 48(3)(a) of that Act.’

**EXPLANATORY NOTE****SUMMARY**

1. Amendment 144 clarifies the property to which paragraph 12(2) refers: so that the property currently being enjoyed by a person domiciled outside the UK only gives rise to a charge if it is situated in the UK. Amendment 145 similarly clarifies what property is within the scope of paragraph 12(3), i.e. property which is “excluded property” for the purposes of inheritance tax.