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(Brent South - Lab)

**Amendment 141**

Schedule 15, page 345, line 41, after 'for' insert 'section 102C(3) of and'

**EXPLANATORY NOTE**

**SUMMARY**

1. This amendment extends a relief in the schedule which follows an existing relief against inheritance tax so that it extends to all the cases to which the inheritance tax relief applies.

**DETAILS**

2. The exclusion in paragraph 11(1) for cases covered by paragraph 6, Schedule 20, Finance Act 1986 is extended to the additional cases where that paragraph applies by virtue of s102C(3).

**BACKGROUND NOTE**

3. Paragraph 6, Schedule 20, Finance Act 1986 gives relief where a former owner re-occupies a property on account of old age or infirmity.