

Chapter 3 Miscellaneous reliefs

Relief from double aggregation. FA 1985 s61(1) and (2) 103.—(1) Property in respect of which tax is chargeable more than once on the same event is not included more than once in relation to that event in any aggregate referred to in Schedule 2.

(2) Paragraph 5 of Part 1 of Schedule 2 shall not have effect in ascertaining the tax payable in respect of property which is chargeable to tax as being taken more than once on the same day.