HMRC - IHTM11222 - Gifts For National Purposes: Procedure

If exemption for a gift for national purposes is claimed on a transfer of value you should check that none of the exclusions (IHTM11221) from exemption apply. If not you should accept the exemption if the value transferred is attributable to a body listed (IHTM11224) at IHTA1984 Sch 3.

You should refer the case to Heritage if:

it is doubtful whether a recipient body is within Sch 3 (examples are museums not specifically named in the schedule or a ‘National Trust Centre’), or

there is any question of approval by the Treasury of a body for the purposes of Sch 3.

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