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**46 Inheritance tax: victims of persecution during Second World War era**

- (1) After section 153 of IHTA 1984 insert –

*“Payments to victims of persecution during Second World War era*

**153ZA Qualifying payments**

- (1) This section applies where –
- (a) a person (“P”) has at any time received a qualifying payment, or
  - (b) the personal representatives of P have received a qualifying payment on P’s behalf.
- (2) The tax chargeable on the value transferred by the transfer made on P’s death (the “value transferred”) is to be reduced by an amount equal to –
- (a) the relevant percentage of the amount of the qualifying payment, or
  - (b) if lower, the amount of tax that would, apart from this section, be chargeable on the value transferred.
- (3) In subsection (2) “relevant percentage” means the percentage specified in the last row of the third column of the Table in Schedule 1.
- (4) For the purposes of this section, a “qualifying payment” is a payment that meets Condition A or Condition B.
- (5) Condition A is that the payment –
- (a) is of a kind specified in Part 1 of Schedule 5A, and
  - (b) is made to a person, or the personal representatives of a person, who was –
    - (i) a victim of National-Socialist persecution, or
    - (ii) the spouse or civil partner of a person within paragraph (i).
- (6) Condition B is that the payment is of a kind listed in Part 2 of Schedule 5A.
- (7) The Treasury may by regulations made by statutory instrument add a payment of a specified kind to the list in Part 1 of Schedule 5A.
- (8) A statutory instrument containing the regulations is subject to annulment in pursuance of a resolution of the House of Commons.”
- (2) After Schedule 5 to IHTA 1984 insert –

QUALIFYING PAYMENTS: VICTIMS OF PERSECUTION DURING SECOND WORLD WAR  
ERA

PART 1

COMPENSATION PAYMENTS

- 1 A payment of a fixed amount from the German foundation known as “Remembrance, Responsibility and Future” (*Stiftung EVZ*) in respect of a person who was a slave or forced labourer.
- 2 A payment of a fixed amount in accordance with the arrangements made under the Swiss Bank Settlement (Holocaust Victim Assets Litigation) in respect of the slave or forced labourers qualifying for compensation under the Remembrance, Responsibility and Future scheme.
- 3 A payment of a fixed amount from the Hardship Fund established by the Government of the Federal Republic of Germany.
- 4 A payment of a fixed amount from the National Fund of the Republic of Austria for Victims of National-Socialism under the terms of the scheme as at June 1995.
- 5 A payment of a fixed amount in respect of a slave or forced labourer from the Austrian Reconciliation Fund.
- 6 A payment of a fixed amount by the Swiss Refugee Programme in accordance with the arrangements made under the Swiss Bank Settlement (Holocaust Victim Assets Litigation) in respect of refugees.
- 7 A payment of a fixed amount under the foundation established in the Netherlands and known as the Dutch Maror Fund (*Stichting Maror-Gelden Overheid*).
- 8 A one-off payment of a fixed amount from the scheme established by the Government of the French Republic and known as the French Orphan Scheme.
- 9 A payment of a fixed amount from the Child Survivor Fund established by the Government of the Federal Republic of Germany.

PART 2

EX-GRATIA PAYMENTS

- 10 A payment of a fixed amount made from the scheme established by the United Kingdom Government and known as the Far Eastern Prisoners of War Ex Gratia Scheme.”
- (3) The amendments made by this section have effect in relation to deaths occurring on or after 1 January 2015.