
1 IHT relief: payments to victims of persecution during Second World War era

- (1) IHTA 1984 is amended as follows.
- (2) In section 153ZA (inheritance tax relief for payments to victims of persecution during Second World War era: qualifying payments) after subsection (8) insert—
 - “(8A) Regulations under this section may have effect in relation to deaths occurring before the regulations are made.”
- (3) In Schedule 5A (inheritance tax relief for payments to victims of persecution during Second World War era), in Part 1 (compensation payments), after paragraph 9 insert—
 - “10 A one-off payment of a fixed amount from the Kindertransport Fund established by the Government of the Federal Republic of Germany”.
- (4) The amendment made by subsection (3) has effect in relation to deaths occurring on or after 1 January 2019.