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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 264**

**The Sheriff Court Fees Order 2015**

**Exemption in connection with estate exempt from inheritance tax**

9. Where the estate of a deceased person is exempt from inheritance tax by virtue of section 153A (death of emergency service personnel etc.), 154 (death of active service etc.) or 155A (death of constables and service personnel targeted because of their status) of the Inheritance Tax Act 1984<sup>(1)</sup>, there will be no fee payable in respect of the inventory of that estate under paragraph 3(a), (b) or (c) of the Table of Fees in Part 1 of Schedule 1, 2 or 3.

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(1) 1984 c.51. Sections 153A and 155A were inserted by, and section 154 was last amended by, section 75 of the Finance Act 2015 (c.11).