
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Cross Heading: The Inheritance Tax Act 1984 (c. 51). (See end of Document for details)

SCHEDULES

SCHEDULE 28

FOTRA SECURITIES: CONSEQUENTIAL AMENDMENTS

The Inheritance Tax Act 1984 (c. 51)

- 7 In section 6(2) of the Inheritance Tax Act 1984 (FOTRA securities to be excluded property in specified circumstances), for the words from “neither” to “United Kingdom” there shall be substituted “ of a description specified in the condition ”.
- 8 In each of paragraphs (a) and (b) of section 48(4) of that Act (excluded property in the case of settlements), for the words from “neither” to “United Kingdom” there shall be substituted “ of a description specified in the condition in question ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Cross Heading: The Inheritance Tax Act 1984 (c. 51).