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STATUTORY INSTRUMENTS

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**2017 No. 1172**

The Inheritance Tax Avoidance Schemes (Prescribed Descriptions of Arrangements) Regulations 2017

**Prescribed description of arrangements in relation to inheritance tax**

**3.** Subject to regulation 5, for the purposes of Part 7 of the Finance Act 2004 (disclosure of tax avoidance schemes) arrangements which fall within the description in regulation 4 are prescribed in relation to inheritance tax.