| Status: | This is the | original v  | ersion (  | as it was o | originally made). T  | $\Gamma his$ |
|---------|-------------|-------------|-----------|-------------|----------------------|--------------|
| item of | legislation | is currenti | lv onlv o | available i | in its original form | at.          |

## STATUTORY INSTRUMENTS

## 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.