
Status: Point in time view as at 01/10/1996.

Changes to legislation: Inheritance Tax Act 1984 is up to date with all changes known to be in force on or before 14 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)



Inheritance Tax Act 1984

CHAPTER 51

INHERITANCE TAX ACT 1984

PART I

GENERAL

Main charges and definitions

- 1 Charge on transfers.
- 2 Chargeable transfers and exempt transfers.
- 3 Transfers of value.
- 3A Potentially exempt transfers.
- 4 Transfers on death.
- 5 Meaning of estate.
- 6 Excluded property.

Rates

- 7 Rates.
- 8 Indexation of rate bands.
- 8A Transfer of unused nil-rate band between spouses and civil partners
- 8B Claims under section 8A
- 8C Section 8A and subsequent charges
- 9 Transitional provisions on reduction of tax.

Dispositions that are not transfers of value

- 10 Dispositions not intended to confer gratuitous benefit.
- 11 Dispositions for maintenance of family.
- 12 Dispositions allowable for income tax or conferring retirement benefits.
- 13 Dispositions by close companies for benefit of employees.
- 14 Waiver of remuneration.

Status: Point in time view as at 01/10/1996.

Changes to legislation: Inheritance Tax Act 1984 is up to date with all changes known to be in force on or before 14 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- 15 Waiver of dividends.
- 16 Grant of tenancies of agricultural property.
- 17 Changes in distribution of deceased's estate, etc.

PART II

EXEMPT TRANSFERS

CHAPTER I

GENERAL

- 18 Transfers between spouses.
- 19 Annual exemption.
- 20 Small gifts.
- 21 Normal expenditure out of income.
- 22 Gifts in consideration of marriage.
- 23 Gifts to charities.
- 24 Gifts to political parties.
- 24A Gifts to housing associations.
- 25 Gifts for national purposes, etc.
- 26 Gifts for public benefit.
- 26A Potentially exempt transfer of property subsequently held for national purposes etc.
- 27 Maintenance funds for historic buildings, etc.
- 28 Employee trusts.
- 29 Loans—modifications of exemptions.
- 29A Abatement of exemption where claim settled out of beneficiary's own resources.

CHAPTER II

CONDITIONAL EXEMPTION

- 30 Conditionally exempt transfers.
- 31 Designation and undertakings.
- 32 Chargeable events.
- 32A Associated properties.
- 33 Amount of charge under section 32.
- 34 Reinstatement of transferor's cumulative total.
- 35 Conditional exemption on death before 7th April 1976.
- 35A Variation of undertakings.

CHAPTER III

ALLOCATION OF EXEMPTIONS

- 36 Preliminary.
- 37 Abatement of gifts.
- 38 Attribution of value to specific gifts.
- 39 Attribution of value to residuary gifts.
- 39A Operation of sections 38 and 39 in cases of business or agricultural relief.
- 40 Gifts made separately out of different funds.

Status: Point in time view as at 01/10/1996.

Changes to legislation: Inheritance Tax Act 1984 is up to date with all changes known to be in force on or before 14 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- 41 Burden of tax.
- 42 Supplementary.

PART III

SETTLED PROPERTY

CHAPTER I

PRELIMINARY

- 43 Settlement and related expressions.
- 44 Settlor.
- 45 Trustee.
- 46 Interest in possession: Scotland.
- 46A Contract of life insurance entered into before 22nd March 2006 which on that day is settled property in which interest in possession subsists
- 46B Contract of life insurance entered into before 22nd March 2006 which immediately before that day is property to which section 71 applies
- 47 Reversionary interest.
- 47A Settlement power
- 48 Excluded property.

CHAPTER II

INTERESTS IN POSSESSION AND REVERSIONARY INTERESTS

- 49 Treatment of interests in possession.
- 49A Immediate post-death interest
- 49B Transitional serial interests
- 49C Transitional serial interest: interest to which person becomes entitled during period 22nd March 2006 to 5th April 2008
- 49D Transitional serial interest: interest to which person becomes entitled on death of spouse or civil partner on or after 6th April 2008
- 49E Transitional serial interest: contracts of life insurance
- 50 Interests in part, etc.
- 51 Disposal of interest in possession.
- 52 Charge on termination of interest in possession.
- 53 Exceptions from charge under section 52.
- 54 Exceptions from charge on death
- 54A Special rate of charge where settled property affected by potentially exempt transfer.
- 54B Provisions supplementary to section 54A.
- 55A Purchased settlement powers
- 55 Reversionary interest acquired by beneficiary.
- 56 Exclusion of certain exemptions.
- 57 Application of certain exemptions.
- 57A Relief where property enters maintenance fund.

CHAPTER III

SETTLEMENTS WITHOUT INTERESTS IN POSSESSION

Status: Point in time view as at 01/10/1996.

Changes to legislation: Inheritance Tax Act 1984 is up to date with all changes known to be in force on or before 14 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Interpretation

- 58 Relevant property.
- 59 Qualifying interest in possession.
- 60 Commencement of settlement.
- 61 Ten-year anniversary.
- 62 Related settlements.
- 63 Minor interpretative provisions.

Principal charge to tax

- 64 Charge at ten-year anniversary.
- 65 Charge at other times.

Rates of principal charge

- 66 Rate of ten-yearly charge.
- 67 Added property, etc.
- 68 Rate before first ten-year anniversary.
- 69 Rate between ten-year anniversaries.

Special cases—charges to tax

- 70 Property leaving temporary charitable trusts.
- 71 Accumulation and maintenance trusts.
- 71A Trusts for bereaved minors
- 71B Charge to tax on property to which section 71A applies
- 71C Sections 71A and 71B: meaning of “bereaved minor”
- 71D Age 18-to-25 trusts
- 71E Charge to tax on property to which section 71D applies
- 71F Calculation of tax charged under section 71E in certain cases
- 71G Calculation of tax charged under section 71E in all other cases
- 71H Sections 71A to 71G: meaning of “parent”
- 72 Property leaving employee trusts and newspaper trusts.
- 73 Pre-1978 protective trusts.
- 74 Pre-1981 trusts for disabled persons.

Special cases—reliefs

- 75 Property becoming subject to employee trusts.
- 76 Property becoming held for charitable purposes, etc.

Works of art, historic buildings, etc.

- 77 Maintenance funds for historic buildings, etc.
- 78 Conditionally exempt occasions.
- 79 Exemption from ten-yearly charge.
- 79A Variation of undertakings.

Miscellaneous

- 80 Initial interest of settlor or spouse.
- 81 Property moving between settlements.
- 81A Reversionary interests in relevant property
- 82 Excluded property.
- 83 Property becoming settled on a death.

Status: Point in time view as at 01/10/1996.

Changes to legislation: Inheritance Tax Act 1984 is up to date with all changes known to be in force on or before 14 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- 84 Income applied for charitable purposes.
- 85 Credit for annual charges under Finance Act 1975.

CHAPTER IV

MISCELLANEOUS

- 86 Trusts for benefit of employees.
- 87 Newspaper trusts.
- 88 Protective trusts.
- 89 Trusts for disabled persons.
- 89A Self-settlement by person with condition expected to lead to disability
- 89B Meaning of “disabled person's interest”
- 90 Trustees’ annuities, etc.
- 91 Administration period.
- 92 Survivorship clauses.
- 93 Disclaimers.

PART IV

CLOSE COMPANIES

Transfers by close companies

- 94 Charge on participators.
- 95 Participator in two companies.
- 96 Preference shares disregarded.
- 97 Transfers within group, etc.

Alterations of capital, etc.

- 98 Effect of alterations of capital, etc

Settled property

- 99 Transfers where participators are trustees.
- 100 Alterations of capital, etc. where participators are trustees.
- 101 Companies interests in settled property.

General

- 102 Interpretation.

PART V

MISCELLANEOUS RELIEFS

CHAPTER I

BUSINESS PROPERTY

- 103 (1) In this Chapter references to a transfer of value...
- 104 The relief.
- 105 Relevant business property.
- 106 Minimum period of ownership.
- 107 Replacements.
- 108 Successions.

Status: Point in time view as at 01/10/1996.

Changes to legislation: Inheritance Tax Act 1984 is up to date with all changes known to be in force on or before 14 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- 109 Successive transfers.
- 109A Additional requirement in case of minority shareholdings.
- 110 Value of business.
- 111 Value of certain shares and securities.
- 112 Exclusion of value of excepted assets.
- 113 Contracts for sale.
- 113A Transfers within seven years before death of transferor.
- 113B Application of section 113A to replacement property.
- 114 Avoidance of double relief.

CHAPTER II

AGRICULTURAL PROPERTY

- 115 Preliminary.
- 116 The relief.
- 117 Minimum period of occupation or ownership.
- 118 Replacements.
- 119 Occupation by company or partnership.
- 120 Successions.
- 121 Successive transfers.
- 122 Agricultural property of companies.
- 123 Provisions supplementary to section 122.
- 124 Contracts for sale.
- 124A Transfers within seven years before death of transferor.
- 124B Application of section 124A to replacement property.
- 124C Land in habitat schemes.

CHAPTER III

WOODLANDS

- 125 The relief.
- 126 Charge to tax on disposal of trees or underwood.
- 127 Amount subject to charge.
- 128 Rate of charge.
- 129 Credit for tax charged.
- 130 Interpretation.

CHAPTER IV

TRANSFERS WITHIN THREE YEARS BEFORE DEATH

- 131 The relief.
- 132 Wasting assets.
- 133 Shares—capital receipts.
- 134 Payments of calls.
- 135 Reorganisation of share capital, etc.
- 136 Transactions of close companies.
- 137 Interests in land.
- 138 Leases.
- 139 Other property.
- 140 Interpretation.

Status: Point in time view as at 01/10/1996.

Changes to legislation: Inheritance Tax Act 1984 is up to date with all changes known to be in force on or before 14 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

CHAPTER V

MISCELLANEOUS

Successive charges

- 141 Two or more transfers within five years.

Changes in distribution of deceased's estate, etc.

- 142 Alteration of dispositions taking effect on death.
143 Compliance with testator's request.
144 Distribution etc. from property settled by will.
145 Redemption of surviving spouse's life interest.
146 Inheritance (Provision for Family and Dependants) Act 1975.
147 Scotland; legitim.

Mutual and voidable transfers

- 148, 149
150 Voidable transfers.

Pension schemes, etc

- 151 Treatment of pension rights, etc.
151A Person dying with alternatively secured pension fund
151B Relevant dependant with pension fund inherited from member over 75
151BA Rate or rates of charge under section 151B
151C Dependant dying with other pension fund
151D Unauthorised payment where person dies over 75 with pension or annuity
151E Rate or rates of charge under section 151D
152 Cash options.
153 Overseas pensions.

Armed forces

- 154 Death on active service, etc.
155 Visiting forces, etc.

Apsley House and Chevening Estate

- 156 Apsley House and Chevening Estate.

Non-residents' bank accounts

- 157 Non-residents' bank accounts.

Double taxation relief

- 158 Double taxation conventions.
159 Unilateral relief.

Status: Point in time view as at 01/10/1996.

Changes to legislation: Inheritance Tax Act 1984 is up to date with all changes known to be in force on or before 14 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

PART VI

VALUATION

CHAPTER I

GENERAL

- 160 Market value.
- 161 Related property.
- 162 Liabilities.
- 163 Restriction on freedom to dispose.
- 164 Transferor's expenses.
- 165 Tax on capital gains.
- 166 Creditors' rights.
- 167 Life policies, etc.
- 168 Unquoted shares and securities.
- 169 Farm cottages.
- 170 Leases for life, etc.

CHAPTER II

ESTATE ON DEATH

- 171 Changes occurring on death.
- 172 Funeral expenses.
- 173 Expenses incurred abroad.
- 174 Income tax and unpaid inheritance tax.
- 175 Liability to make future payments, etc.
- 176 Related property etc.—sales.
- 177 Scottish agricultural leases.

CHAPTER III

SALE OF SHARES ETC. FROM DECEASED'S ESTATE

- 178 Preliminary.
- 179 The relief.
- 180 Effect of purchases.
- 181 Capital receipts.
- 182 Payment of calls.
- 183 Changes in holdings.
- 184 Exchanges.
- 185 Acquisition of like investments.
- 186 Value of part of a fund.
- 186A Cancelled investments.
- 186B Suspended investments.
- 187 Attribution of values to specific investments.
- 188 Limitation of loss on sale.
- 189 Date of sale or purchase.

Status: Point in time view as at 01/10/1996.

Changes to legislation: Inheritance Tax Act 1984 is up to date with all changes known to be in force on or before 14 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

CHAPTER IV

SALE OF LAND FROM DECEASED'S ESTATE

- 190 Preliminary.
- 191 The relief.
- 192 Effect of purchases.
- 193 Changes between death and sale.
- 194 Leases.
- 195 Valuation by reference to other interests.
- 196 Sales to beneficiaries etc. and exchanges.
- 197 Compulsory acquisition more than three years after death.
- 197A Sales in fourth year after death.
- 198 Date of sale or purchase.

PART VII

LIABILITY

General rules

- 199 Dispositions by transferor.
- 200 Transfer on death.
- 201 Settled property.
- 202 Close companies.
- 203 Liability of spouse.
- 204 Limitation of liability.
- 205 More than one person liable.

Special cases

- 206
- 207 Conditional exemption, etc.
- 208 Woodlands.
- 209 Succession in Scotland.
- 210 Pension rights, etc.

Burden of tax, etc.

- 211 Burden of tax on death.
- 212 Powers to raise tax.
- 213 Refund by instalments.
- 214 Certificates of tax paid.

PART VIII

ADMINISTRATION AND COLLECTION

Management

- 215 General.

Accounts and information

- 216 Delivery of accounts.
- 217 Defective accounts.
- 218 Non-resident trustees.

Status: Point in time view as at 01/10/1996.

Changes to legislation: Inheritance Tax Act 1984 is up to date with all changes known to be in force on or before 14 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- 218A Instruments varying dispositions taking effect on death
- 219 Power to require information.
- 219A Power to call for documents etc.
- 219B Appeal against requirement to produce documents etc.
- 220 Inspection of property.
- 220A Exchange of information with other countries.

Determinations and appeals

- 221 Notices of determination.
- 222 Appeals against determinations.
- 223 Appeals out of time.
- 223A Appeal: HMRC review or determination by tribunal
- 223B Appellant requires review by HMRC
- 223C HMRC offer review
- 223D Notifying appeal to the tribunal
- 223E Nature of review etc
- 223F Effect of conclusions of review
- 223G Notifying appeal to tribunal after review concluded
- 223H Notifying appeal to tribunal after review offered but not accepted
- 223I Interpretation of sections 223A to 223I
- 224 Determination of appeal by tribunal.
- 225 Appeals from Special Commissioners.
- 225A Extension of regulation-making powers.

Payment

- 226 Payment: general rules.
- 227 Payment by instalments—land, shares and businesses.
- 228 Shares, etc. within section 227.
- 229 Payment by instalments—woodlands.
- 230 Acceptance of property in satisfaction of tax.
- 231 Powers to transfer property in satisfaction of tax.
- 232 Administration actions.

Interest

- 233 Interest on unpaid tax.
- 234 Interest on instalments.
- 235 Interest on overpaid tax.
- 236 Special cases.

Inland Revenue charge for unpaid tax

- 237 Imposition of charge.
- 238 Effect of purchases.

Certificates of discharge

- 239 Certificates of discharge.

Adjustments

- 240 Underpayments.
- 240A Underpayments: supplementary
- 241 Overpayments.

Status: Point in time view as at 01/10/1996.

Changes to legislation: Inheritance Tax Act 1984 is up to date with all changes known to be in force on or before 14 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Recovery of tax

- 242 Recovery of tax.
- 243 Scotland: recovery of tax in sheriff court.
- 244 Rights to address court.

Penalties

- 245 Failure to provide information.
- 245A Failure to provide information etc.
- 246 Failure to appear before Special Commissioners, etc.
- 247 Provision of incorrect information.
- 248 Failure to remedy errors.
- 249 Recovery of penalties.
- 250 Time limit for recovery.
- 251 Appeals against summary determination of penalties.
- 252 Effect of award by Special Commissioners.
- 253 Mitigation of penalties.

Miscellaneous

- 254 Evidence.
- 255 Determination of questions on previous view of law.
- 256 Regulations about accounts, etc.
- 257 Form etc. of accounts.
- 258 Service of documents.
- 259 Inspection of records.
- 260 Inland Revenue Regulation Act 1890.
- 261 Scotland inventories.

PART IX

MISCELLANEOUS AND SUPPLEMENTARY

Miscellaneous

- 262 Tax chargeable in certain cases of future payments, etc.
- 263 Annuity purchased in conjunction with life policy.
- 264 Transfers reported late.
- 265 Chargeable transfers affecting more than one property.
- 266 More than one chargeable transfer on one day.
- 267 Persons treated as domiciled in United Kingdom.
- 267A Limited liability partnerships.

Interpretation

- 268 Associated operations.
- 269 Control of company.
- 270 Connected persons.
- 271 Property of corporations sole.
- 271A Qualifying non-UK pension scheme
- 272 General interpretation.

Supplementary

- 273 Transition from estate duty.
- 274 Commencement.

Status: Point in time view as at 01/10/1996.

Changes to legislation: Inheritance Tax Act 1984 is up to date with all changes known to be in force on or before 14 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- 275 Continuity, and construction of references to old and new law.
- 276 Consequential amendments.
- 277 Repeals.
- 278 Short title.

SCHEDULE 1 —

SCHEDULE 2 — PROVISIONS APPLYING ON REDUCTION OF TAX

Interpretation

- 1 In this Schedule— (a) references to a reduction are to...

Death within seven years of potentially exempt transfer

- 1A Where a person who has made a potentially exempt transfer...

Death within seven years of chargeable transfer

- 2 Where a person who has made a chargeable transfer other...

Settlement without interest in possession

- 3 Where tax is chargeable under section 65 of this Act...

Disposal of trees etc. following exemption on death

- 4 Where the value of any trees or underwood has been...

Conditionally exempt transfers

- 5 Where tax is chargeable under section 32 or 32A of...

Maintenance funds for historic buildings

- 6 Where tax is chargeable under paragraph 8 of Schedule 4...

7

Relevant dependant with pension fund inherited from member over 75

- 6A Where tax is chargeable under section 151B of this Act...

SCHEDULE 3 — GIFTS FOR NATIONAL PURPOSES, ETC.

SCHEDULE 4 — MAINTENANCE FUNDS FOR HISTORIC BUILDINGS, ETC.
PART I — TREASURY DIRECTIONS

Giving of directions

- 1 (1) If the conditions mentioned in paragraph 2(1) below are...

Conditions

- 2 (1) The conditions referred to in paragraph 1 above are—...
- 3 (1) The requirements referred to in paragraph 2(1)(a)(i) above are...
- 4 (1) Paragraphs (a) and (b) of paragraph 3(1) above do...

Status: Point in time view as at 01/10/1996.

Changes to legislation: Inheritance Tax Act 1984 is up to date with all changes known to be in force on or before 14 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Withdrawal

- 5 If in the Treasury's opinion the facts concerning any property...

Information

- 6 Where a direction under paragraph 1 above has effect in...

Enforcement of trusts

- 7 Where a direction under paragraph 1 above has effect in...

PART II — PROPERTY LEAVING MAINTENANCE FUNDS

Charge to tax

- 8 (1) This paragraph applies to settled property which is held...

Exceptions from charge

- 9 (1) Tax shall not be charged under paragraph 8 above...
10 (1) Tax shall not be charged under paragraph 8 above...

Rates of charge

- 11 (1) This paragraph applies where tax is chargeable under paragraph...
12 (1) This paragraph applies where tax is chargeable under paragraph...
13 (1) The first rate is the aggregate of the following...
14 (1) If the settlor is alive, the second rate is...
15 Where property is, by virtue of paragraph 1(3) above, treated...

Maintenance fund following interest in possession

- 15A (1) In relation to settled property to which this paragraph...
PART III — PROPERTY BECOMING COMPRISED IN MAINTENANCE FUNDS
16 (1) Tax shall not be charged under section 65 of...
17 (1) Tax shall not be charged under section 65 of...
18 In paragraphs 16(2) and 17(4) above the references to the...

SCHEDULE 5 — CONDITIONAL EXEMPTION: DEATHS BEFORE 7TH APRIL 1976

Charge on failure of condition of exemption—objects

- 1 (1) Where, under section 31 of the Finance Act 1975,...
2 (1) The following provisions of this paragraph shall have effect...

Charge on failure of condition of exemption—buildings etc.

- 3 (1) Where, under subsection (2) of section 34 of the...
4 The tax chargeable under paragraph 3 above with respect to...

Further undertaking on disposal

- 5 (1) The further undertaking referred to in paragraph 1 above...

Status: Point in time view as at 01/10/1996.

Changes to legislation: Inheritance Tax Act 1984 is up to date with all changes known to be in force on or before 14 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Requirements of sale

6 A sale complies with this paragraph if—

SCHEDULE 6 — TRANSITION FROM ESTATE DUTY

General

1 References in any enactment, in any instrument made under any...

Surviving spouse or former spouse

2 In determining for the purposes of this Act the value...

Sales and mortgages of reversionary interests

3 (1) Where a reversionary interest in settled property was before...

Objects of national etc. interest left out of account on death

4 (1) In its application to a sale which does not...

SCHEDULE 7 — COMMENCEMENT: SUPPLEMENTARY RULES

1 In this Schedule “the repealed enactments” means the enactments repealed...

2 Sections 126 to 130 of this Act shall have effect...

3 Where section 146 of this Act has effect in relation...

4 Section 147 of this Act, so far as it relates...

5

6 Section 150 of this Act shall have effect (to the...

7 Section 203 of this Act shall have effect (to the...

8 Section 218 of this Act, and section 245 so far...

9 Section 219 of this Act, and section 245 so far...

10 Section 220 of this Act shall come into force on...

11 Any order made under section 233 of this Act shall...

12 Where payments are made or assets transferred after the end...

13 Section 264 of this Act shall have effect (to the...

14 This Act shall not have effect in a case which...

SCHEDULE 8 — CONSEQUENTIAL AMENDMENTS

The Land Registration Act 1925

1 In section 73 of the Land Registration Act 1925 for...

The Crown Proceedings Act 1947

2 In section 14(1)(b) of the Crown Proceedings Act 1947, for...

The Land Charges Act 1972

3 (1) In section 2 of the Land Charges Act 1972—...

The Finance Act 1975

4 In section 49(4) of the Finance Act 1975 after the...

5—7

Status: Point in time view as at 01/10/1996.

Changes to legislation: Inheritance Tax Act 1984 is up to date with all changes known to be in force on or before 14 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

The Finance Act 1977

8 In section 38 of the Finance Act 1977—

The Capital Gains Tax Act 1979

9
10
11
12

The National Heritage Act 1980

13 In section 8(1) of the National Heritage Act 1980 after...
14 In section 12(3) of the National Heritage Act 1980 for...
15 In section 13(3) of the National Heritage Act 1980 after...
16 In section 14(1) of the National Heritage Act 1980, for...

The Finance Act 1980

17 (1) Section 52 of the Finance Act 1980 shall be...
18 (1) Section 53 of the Finance Act 1980 shall be...
19 In section 98 of the Finance Act 1980 for the...

The Supreme Court Act 1981

20 In section 109 of the Supreme Court Act 1981—

The Finance Act 1982

21 In section 61(1) of the Finance Act 1982—
22 In section 62 of the Finance Act 1982 for the...

The Finance (No. 2) Act 1983

23

The Value Added Tax Act 1983

24 In Group 11 of Schedule 6 to the Value Added...

The Land Registration Act (Northern Ireland) 1970

25

SCHEDULE 9 — REPEALS

—

Status:

Point in time view as at 01/10/1996.

Changes to legislation:

Inheritance Tax Act 1984 is up to date with all changes known to be in force on or before 14 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.