



# Inheritance Tax Act 1984

## 1984 CHAPTER 51

An Act to consolidate provisions of Part III of the Finance Act 1975 and other enactments relating to [<sup>F1</sup>inheritance tax]. [31st July 1984]

### Editorial Information

- X1** By Finance Act 1986 s. 100(1), on and after 25 July 1986 the Capital Transfer Tax Act 1984 may be cited as the Inheritance Tax Act 1984.
- X2** This Act is based on material edited by the Inland Revenue and the style of editing for effects prior to 1.2.1991 differs from most Acts on the Statute Law Database.

### Textual Amendments

- F1** By Finance Act 1986 s. 100(1), on and after 25 July 1986 the Capital Transfer Tax Act 1984 may be cited as the Inheritance Tax Act 1984.

### Modifications etc. (not altering text)

- C1** Act modified (1.11.2004 with effect as mentioned in reg. 1 of the amending S.I.) by [The Inheritance Tax \(Delivery of Accounts\) \(Excepted Estates\) Regulations 2004 \(S.I. 2004/2543\)](#), [reg. 7\(2\)](#)
- C2** Act modified (with effect in accordance with s. 195(12) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [s. 195](#)
- C3** Act amended (1.5.1995 with effect in relation to transfers of value or other events occurring on or after 6.4.1995) by [1995 c. 4](#), [s. 154\(2\)\(3\)\(5\)](#)  
Act modified (31.7.1998 with effect as mentioned in s. 161 of the amending Act) by [1998 c. 36](#), [s. 161\(2\)\(c\)](#)
- C4** Act modified (16.6.2011) by [The Taxation of Equitable Life \(Payments\) Order 2011 \(S.I. 2011/1502\)](#), [arts. 1\(1\)\(2\)](#), [5](#)
- C5** Act applied (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [ss. 223\(8\)\(9\)\(c\)](#)

### Commencement Information

- I1** Act wholly in force at 1.1.1985 see s. 274(1).

**Status:**

Point in time view as at 15/09/2016.

**Changes to legislation:**

Inheritance Tax Act 1984, Introductory Text is up to date with all changes known to be in force on or before 25 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.