

---

*Status: Point in time view as at 24/05/2024.*

*Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 47A. (See end of Document for details)*

---



# Inheritance Tax Act 1984

## 1984 CHAPTER 51

### PART III

#### SETTLED PROPERTY

#### CHAPTER I

#### PRELIMINARY

#### [<sup>F1</sup>47A Settlement power

In this Act “settlement power” means any power over, or exercisable (whether directly or indirectly) in relation to, settled property or a settlement.]

---

#### Textual Amendments

**F1** S. 47A inserted (24.7.2002 with effect as mentioned in [s.119\(6\)\(7\)](#) of the amending Act) by [2002 c. 23, s. 119\(2\)\(6\)\(7\)](#)

**Status:**

Point in time view as at 24/05/2024.

**Changes to legislation:**

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 47A.