



# Inheritance Tax Act 1984

## 1984 CHAPTER 51

### PART III

#### SETTLED PROPERTY

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#### SETTLEMENTS WITHOUT INTERESTS IN POSSESSION

#### *Special cases—charges to tax*

VALID FROM 22/03/2006

#### **[<sup>F1</sup>71H Sections 71A to 71G: meaning of “parent”**

- (1) In sections 71A to 71G above “parent” includes step-parent.
- (2) For the purposes of sections 71A to 71G above, a deceased individual (“D”) shall be taken to have been a parent of another individual (“Y”) if, immediately before D died, D had—
  - (a) parental responsibility for Y under the law of England and Wales,
  - (b) parental responsibilities in relation to Y under the law of Scotland, or
  - (c) parental responsibility for Y under the law of Northern Ireland.
- (3) In subsection (2)(a) above “parental responsibility” has the same meaning as in the Children Act 1989.
- (4) In subsection (2)(b) above “parental responsibilities” has the meaning given by section 1(3) of the Children (Scotland) Act 1995.
- (5) In subsection (2)(c) above “parental responsibility” has the same meaning as in the Children (Northern Ireland) Order 1995.]

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**Status:** Point in time view as at 01/07/1992. This version of this provision is not valid for this point in time.

**Changes to legislation:** There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 71H. (See end of Document for details)

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**Textual Amendments**

**F1** Ss. 71A-71H inserted (22.3.2006) by [Finance Act 2006 \(c. 25\)](#), s. 156, [Sch. 20 para. 1\(1\)\(2\)](#)

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**Changes to legislation:**

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 71H.