
Status: Point in time view as at 01/06/1998.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 1989, Cross Heading: Inheritance Tax Act 1984 (c. 51). (See end of Document for details)

SCHEDULES

SCHEDULE 18 U.K.

“SUBSIDIARY” AND RELATED EXPRESSIONS: CONSEQUENTIAL AMENDMENTS AND SAVINGS

Inheritance Tax Act 1984 (c. 51)

- 30 (1) The Inheritance Tax Act 1984 is amended as follows.
- (2) In section 13 (dispositions by close companies for benefit of employees), in the definition of “subsidiary” in subsection (5) for “the same meaning as in” substitute “ the meaning given by section 736 of ”.
- (3) In section 103 (introductory provisions relating to relief for business property), in subsection (2) for “the same meanings as in” substitute “ the meanings given by section 736 of ”.
- (4) In section 234 (interest on instalments) in subsection (3) for “within the meaning of” substitute “ as defined in section 736 of ”.

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Changes to legislation:

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