
Status: Point in time view as at 01/04/2010.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 3. (See end of Document for details)

SCHEDULES

SCHEDULE 38

QUOTATION OR LISTING OF SECURITIES

The Inheritance Tax Act 1984

- 3 (1) In section 180(3) of that Act (whether two investments are of the same description), for “quoted” there shall be substituted “ listed ”.
- (2) This paragraph has effect in relation to any time falling on or after 1st April 1996.

Status:

Point in time view as at 01/04/2010.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 3.