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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 4. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 38

#### QUOTATION OR LISTING OF SECURITIES

##### *The Inheritance Tax Act 1984*

- 4 (1) In section 178(2) of that Act (shares or investments whose quotation is suspended at time of death)—
- (a) for “quotation” there shall be substituted “ listing ”; and
  - (b) for “quoted” there shall be substituted “ so listed or dealt in ”.
- (2) In section 186B(1) of that Act (shares or investments whose quotation is suspended at the end of the relevant period), for “quotation” there shall be substituted “ listing ”.
- (3) This paragraph has effect in relation to investments sold, or treated as sold, on or after 1st April 1996.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 4.