

*Status: Point in time view as at 22/03/2001.*

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

## SCHEDULES

### SCHEDULE 41

#### REPEALS

#### PART VI

#### INHERITANCE TAX

<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1984 c. 51.	The Inheritance Tax Act 1984.	In section 105—  (a) in subsection (1), “109A”, the words “shares in or” in paragraph (b), and paragraph (c);  (b) subsections (1A) and (1B);  (c) in subsection (2), the words “(b) or”; and (d) subsection (2A).  In section 107(4), the words “and section 109A below”.  Section 109A.  Section 116(2A).
1987 c. 16.	The Finance Act 1987.	In Schedule 8, paragraphs 5 to 7.
1995 c. 4.	The Finance Act 1995.	Section 155(2).

- 1 Subject to note 2 below, these repeals have effect in accordance with section 184(6) (b) of this Act.
- 2 The repeal in section 116 of the Inheritance Tax Act 1984, and the related repeal in section 155 of the Finance Act 1995, have effect in accordance with section 185(3) and (6) of this Act.

**Status:**

Point in time view as at 22/03/2001.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Part VI.