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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2006, Paragraph 1. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 22

#### PENSION SCHEMES: INHERITANCE TAX

##### *Introductory*

1 IHTA 1984 is amended as follows.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 1.