
Changes to legislation: Finance Act 2008, Cross Heading: Commencement is up to date with all changes known to be in force on or before 16 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 4 **U.K.**

INHERITANCE TAX: TRANSFER OF NIL-RATE BAND ETC

Commencement

- 9 (1) The amendments made by paragraphs 2, 3 and 4(4) have effect in relation to cases where the survivor's death occurs on or after 9 October 2007.
- ^{F1}(2)
- (3) The amendments made by paragraphs 5 and 7 are to be treated as having come into force on 9 October 2007.
- (4) The amendment made by paragraph 8 has effect in relation to any ascertainment of value made on or after 6 April 2008.

Textual Amendments

- F1** Sch. 4 para. 9(2) omitted (with effect in accordance with Sch. 16 para. 85 107 of the amending Act) by virtue of Finance Act 2011 (c. 11), Sch. 16 para. 84(d)(i)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)