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*Status:* Point in time view as at 19/07/2011.

**Changes to legislation:** Finance Act 2011, Cross Heading: Inheritance tax is up to date with all changes known to be in force on or before 11 July 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)

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## SCHEDULES

### SCHEDULE 16

#### BENEFITS UNDER PENSION SCHEMES

##### PART 3

##### COMMENCEMENT AND TRANSITIONAL PROVISION

###### *Inheritance tax*

- 105 The amendments made by paragraphs 47 and 50 have effect in relation to dispositions made (or treated as made) on or after 6 April 2011.
- 106 The amendments made by paragraphs 48 and 51 to 57 have effect in relation to deaths occurring on or after 6 April 2011.

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