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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2013, Paragraph 1. (See end of Document for details)

# SCHEDULES

### SCHEDULE 36

### TREATMENT OF LIABILITIES FOR INHERITANCE TAX PURPOSES

### IHTA 1984

1 IHTA 1984 is amended as follows.

### **Status:**

Point in time view as at 01/04/2015.

## **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 1.