



# Finance Act 2023

## 2023 CHAPTER 1

### *Inheritance tax*

#### **9 Rate bands etc for tax years 2026-27 and 2027-28**

In section 86 of the Finance Act 2021 (no indexation of rate bands, residential enhancement and taper threshold for tax years up to 2025-26)—

- (a) for “or 2024” substitute “, 2024, 2025 or 2026”, and
- (b) in the heading, for “2025-26” substitute “2027-28”.