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STATUTORY INSTRUMENTS

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**1988 No. 1280**

**INHERITANCE TAX**

The Inheritance Tax and Capital Transfer  
Tax (Interest on Unpaid Tax) Order 1988

<i>Made</i> - - - -	<i>25th July 1988</i>
<i>Laid before the House of Commons</i> - -	<i>26th July 1988</i>
<i>Coming into force</i>	<i>6th August 1988</i>

THE INHERITANCE TAX AND CAPITAL TRANSFER  
TAX (INTEREST ON UNPAID TAX) ORDER 1988

1. This Order may be cited as the Inheritance Tax and...
2. The rate prescribed for the purposes of section 233 of...  
Signature  
Explanatory Note