
STATUTORY INSTRUMENTS

1991 No. 1248

INHERITANCE TAX

The Inheritance Tax (Delivery of Accounts) Regulations 1991

<i>Made</i>	- - - -	<i>23rd May 1991</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>31st May 1991</i>
<i>Coming into force</i>	- -	<i>1st July 1991</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 256(1) of the Inheritance Tax Act 1984⁽¹⁾, hereby make the following Regulations:

⁽¹⁾ 1984 c. 51. By virtue of section 100(1) and (2) of the Finance Act 1986 (c. 41) on and after 25th July 1986 the Capital Transfer Tax Act 1984 may be cited as the Inheritance Tax Act 1984, and any reference in that Act to capital transfer tax is to have effect as a reference to inheritance tax, except where the reference relates to a liability arising before 25th July 1986.