
STATUTORY INSTRUMENTS

1994 No. 3214

INHERITANCE TAX

The Double Taxation Relief (Taxes on Estates of Deceased Persons and Inheritances) (Switzerland) Order 1994

Made - - - - 14th December 1994

At the Court at Buckingham Palace, the 14th day of December 1994

Present,

The Queen's Most Excellent Majesty in Council

Whereas a draft of this Order was laid before the House of Commons in accordance with the provisions of section 158(4) of the Inheritance Tax Act 1984(1), and an Address has been presented to Her Majesty by that House praying that an Order may be made in the terms of that draft:

Now, therefore, Her Majesty, in exercise of the powers conferred upon Her by section 158 of the said Act, and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

(1) 1984 c. 51; section 158 was amended by section 70(2) of the Finance Act 1987 (c. 16). 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 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.