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STATUTORY INSTRUMENTS

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**1995 No. 1459**

**INHERITANCE TAX**

The Inheritance Tax (Delivery of  
Accounts) (Scotland) Regulations 1995

<i>Made</i> - - - -	<i>7th June 1995</i>
<i>Laid before the House of Commons</i> - -	<i>8th June 1995</i>
<i>Coming into force</i>	<i>1st July 1995</i>

THE INHERITANCE TAX (DELIVERY OF  
ACCOUNTS) (SCOTLAND) REGULATIONS 1995

1. (1) These Regulations may be cited as the Inheritance Tax...
2. In regulation 3 of the Capital Transfer Tax (Delivery of...  
Signature  
Explanatory Note