
STATUTORY INSTRUMENTS

2004 No. 2543

INHERITANCE TAX

**The Inheritance Tax (Delivery of Accounts)
(Excepted Estates) Regulations 2004**

Made - - - - 27th September 2004
Laid before the House of
Commons - - - - 28th September 2004
Coming into force - - 1st November 2004

After consultation with the Lord Chancellor and the Scottish Ministers, the Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 256(1) of the Inheritance Tax Act 1984(1), 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 to tax arising before 25th July 1986. Section 256 was amended by section 293 of the Finance Act 2004 (c. 12).