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STATUTORY INSTRUMENTS

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**2004 No. 2543**

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

**Discharge of persons and property from tax**

9. Regulation 9 shall not discharge any person from tax in the case of fraud or failure to disclose material facts and shall not affect any tax that may be payable if further property is later shown to form part of the estate and, in consequence of that property, the estate is not an excepted estate.