Status:	This is th	he original	version	(as it was	originally mad	de). This
item of	legislatio	on is curre	ntly only	available	in its original	format.

STATUTORY INSTRUMENTS

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.