

---

STATUTORY INSTRUMENTS

---

**2005 No. 724**

**INCOME TAX  
INHERITANCE TAX**

**The Charge to Income Tax by Reference to Enjoyment  
of Property Previously Owned Regulations 2005**

<i>Made</i>	- - - -	<i>16th March 2005</i>
<i>Laid before the House of Commons</i>	- - - -	<i>16th March 2005</i>
<i>Coming into force</i>	- -	<i>6th April 2005</i>

The Treasury, in exercise of the powers conferred upon them by paragraphs 1, 4(5) and (6), 7(2), (4) and (5), 9(1) and (3), 14 and 20 of Schedule 15 to the Finance Act 2004<sup>(1)</sup>, and the Commissioners of Inland Revenue, in exercise of powers conferred upon them by section 104 of the Finance Act 1986<sup>(2)</sup>, make the following Regulations:

---

(1) 2004 c. 12.  
(2) 1986 c. 54.