
STATUTORY INSTRUMENTS

2007 No. 3000

**INCOME TAX
INHERITANCE TAX**

The Income Tax (Benefits Received by
Former Owner of Property) (Election for
Inheritance Tax Treatment) Regulations 2007

<i>Made</i>	- - - -	<i>19th October 2007</i>
<i>Laid before House of Commons</i>	- -	<i>22nd October 2007</i>
<i>Coming into force</i>		<i>14th November 2007</i>

**THE INCOME TAX (BENEFITS RECEIVED BY
FORMER OWNER OF PROPERTY) (ELECTION FOR
INHERITANCE TAX TREATMENT) REGULATIONS 2007**

1. Citation and commencement
2. Manner in which election to be made
Signature

SCHEDULE — Form IHT 500

Explanatory Note