
STATUTORY INSTRUMENTS

2012 No. 2903

INHERITANCE TAX

**The Inheritance Tax (Market Makers
and Discount Houses) Regulations 2012**

Made - - - - 19th November 2012
Laid before the House of
Commons - - - 21st November 2012
Coming into force 31st December 2012

**THE INHERITANCE TAX (MARKET MAKERS
AND DISCOUNT HOUSES) REGULATIONS 2012**

1. Citation and commencement
2. Application of these Regulations
3. Amendment of the Inheritance Tax Act 1984
4. In section 105 (relevant business property), after subsection (4) insert—...
5. In section 234 (interest on instalments), for subsection (3)(c) substitute—...
6. Description for the purposes of sections 105(4A) and 234(3)(c)(ii) of the Inheritance Tax Act 1984
7. For the purposes of section 234(3)(c)(ii) of the Inheritance Tax...
8. In these Regulations “regulated market” means— (a) a UK regulated...
Signature
Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Inheritance Tax (Market Makers and Discount Houses) Regulations 2012.