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STATUTORY INSTRUMENTS

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**2017 No. 1172**

**INHERITANCE TAX**

**The Inheritance Tax Avoidance Schemes (Prescribed Descriptions of Arrangements) Regulations 2017**

<i>Made</i>	- - - -	<i>29th November 2017</i>
<i>Laid before the House of Commons</i>	- - - -	<i>30th November 2017</i>
<i>Coming into force</i>	- -	<i>1st April 2018</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 306(1) (a) and (b) and 317(2) of the Finance Act 2004<sup>(1)</sup>.

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<sup>(1)</sup> 2004 c. 12. Section 317(2) was amended by paragraph 8 of Schedule 17 to the Finance Act 2010 (c. 13).