Status:	This is the	original	version	(as it was	originally made). This	
item of	legislation	is curren	tlv onlv	available	in its original format.	

## STATUTORY INSTRUMENTS

## 2017 No. 1172

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

## Prescribed description of arrangements in relation to inheritance tax

**3.** Subject to regulation 5, for the purposes of Part 7 of the Finance Act 2004 (disclosure of tax avoidance schemes) arrangements which fall within the description in regulation 4 are prescribed in relation to inheritance tax.