
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.