
STATUTORY INSTRUMENTS

2017 No. 1172

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

Revocation of the Inheritance Tax Avoidance Schemes (Prescribed Description of Arrangements) Regulations 2011

6.—(1) The Inheritance Tax Avoidance Schemes (Prescribed Description of Arrangements) Regulations 2011⁽¹⁾ are revoked.

(2) In regulation 4(5) of the Tax Avoidance Schemes (Information) Regulations 2012⁽²⁾, in the definition of “the IHT Arrangements Regulations”, for “2011” substitute “2017”.

(1) S.I. 2011/170.
(2) S.I. 2012/1836.