
STATUTORY INSTRUMENTS

2021 No. 1167

INHERITANCE TAX

**The Inheritance Tax (Delivery of Accounts)
(Excepted Estates) (Amendment) Regulations 2021**

<i>Made</i>	- - - -	<i>20th October 2021</i>
<i>Laid before the House of Commons</i>	- -	<i>21st October 2021</i>
<i>Coming into force</i>		<i>1st January 2022</i>

**THE INHERITANCE TAX (DELIVERY OF ACCOUNTS)
(EXCEPTED ESTATES) (AMENDMENT) REGULATIONS 2021**

1. Citation, commencement, effect and interpretation
2. Amendment of the principal Regulations
3. (1) Regulation 4 (excepted estates) of the principal Regulations is...
4. In Regulation 5A (IHT threshold) of the principal Regulations, in...
5. For regulation 6 of the principal Regulations and its heading...
6. After regulation 6 (Production of information: deceased domiciled in the...
7. Before Regulation 7 insert the heading "Production of information to...
8. (1) Regulation 7 of the principal Regulations is amended as...
Signature
Explanatory Note