



# Finance Act 1993

## 1993 CHAPTER 34

### PART IV

#### INHERITANCE TAX

#### **196 Rate bands: no indexation in 1993**

The Table substituted by section 72(1) of the Finance (No.2) Act 1992 shall apply to chargeable transfers made in the year beginning 6th April 1993, and accordingly section 8(1) of the Inheritance Tax Act 1984 (indexation of rate bands) shall not apply to such transfers.