

---

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1998, Part IV. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 27

#### REPEALS

#### PART IV

#### INHERITANCE TAX

<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1984 c. 51.	The Inheritance Tax Act 1984.	Section 26.  In section 76— (a) paragraph (d) of subsection (1) and the word “or” immediately preceding it; and (b) subsection (2).
1986 c. 41.	The Finance Act 1986.	Section 102(5)(g).
1992 c. 12.	The Taxation of Chargeable Gains Act 1992.	Section 258(1).  Section 260(2)(b)(ii).

1. The repeal of section 26 of the Inheritance Tax Act 1984 has effect in accordance with section 143(1) of this Act and the repeals in section 76 of that Act have effect in accordance with section 143(5) of this Act.

2. The other repeals have effect in relation to any disposal on or after 17th March 1998.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1998, Part IV.