CORRECTIONS

Section 40
Page 29: The second line of section 40 should be read “subsection (1E) insert—”, and the subsection inserted into section 827 of the Income and Corporation Taxes Act 1988 (c. 1) should be numbered “(1F)”.

Part 8
Page 120: There should be an italic heading “Inheritance tax” immediately above section 185. The title of section 185 should be “Gifts with reservation”. Page vii of the Table of Contents should be amended accordingly.

September 2003