

---

*Status: Point in time view as at 06/04/2006. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Paragraph 11. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 22

#### PENSION SCHEMES: INHERITANCE TAX

##### *Rates of tax*

11 In Schedule 2 (provisions applying on reduction of tax), after paragraph 6 insert—

**“Relevant dependant with pension fund inherited from member over 75**

6A Where tax is chargeable under section 151B of this Act on an occasion after a reduction and the rate or rates at which it is charged fall to be determined by reference to the death of a person which occurred before that reduction (or before that and one or more other reductions) that section applies as if the Table in Schedule 1 as substituted by that reduction (or by the most recent of those reductions) had been in force at the time of that person's death.”

**Status:**

Point in time view as at 06/04/2006. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 11.