
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: Inheritance Tax Act 1984. (See end of Document for details)

SCHEDULES

SCHEDULE 16

PART 2: MINOR AND CONSEQUENTIAL AMENDMENTS

PART 3

AMENDMENTS OF OTHER ACTS

Inheritance Tax Act 1984

- 68 IHTA 1984 is amended as follows.
- 69 In section 59(3)(b) (qualifying interest in possession), for “Chapter I of Part XII of the Taxes Act 1988” substitute “ Part 2 of the Finance Act 2012 ”.

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Inheritance Tax Act 1984.