

**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 7. (See end of Document for details)

---

## SCHEDULES

### SCHEDULE 1

#### RATE OF TAX CHARGED UNDER CHAPTER 3 OF PART 3 IHTA 1984

- 7 The amendments made by this Schedule have effect in relation to occasions on which tax falls to be charged under Chapter 3 of Part 3 of IHTA 1984 on or after the day on which this Act is passed.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 7.