

1989 No. 1079

**INHERITANCE TAX**

**The Inheritance Tax (Delivery of Accounts) (Scotland)  
Regulations 1989**

*Made - - - - - 27th June 1989*

*Laid before the House of Commons 29th June 1989*

*Coming into force 1st August 1989*

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 256(1) of the Inheritance Tax Act 1984(a), hereby make the following Regulations:

**Citation, commencement and extent**

1. These Regulations may be cited as the Inheritance Tax (Delivery of Accounts) (Scotland) Regulations 1989 and shall come into force on 1st August 1989.

2. These Regulations extend to Scotland only.

**Interpretation**

3. In these Regulations "the Principal Regulations" means the Capital Transfer Tax (Delivery of Accounts) (Scotland) Regulations 1981(b).

**Amendments to Principal Regulations**

4. In Regulation 3 of the Principal Regulations—

- (a) in paragraph (b) for "£70,000" there shall be substituted "£100,000";
- (b) in paragraph (c) for "£10,000" there shall be substituted "£15,000";
- (c) in paragraph (d) for "1st April 1987" there shall be substituted "1st April 1989".

27th June 1989

*A. J. G. Isaac*  
*L. J. H. Beighton*  
Two of the Commissioners of Inland Revenue

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(a) 1984 c.51. By virtue of section 100(1) and (2) of the Finance Act 1986 (c.41) on and after 25th July 1986 the Capital Transfer Tax Act 1984 may be cited as the Inheritance Tax Act 1984, and any reference in that Act to capital transfer tax is to have effect as a reference to inheritance tax, except where the reference relates to a liability arising before 25th July 1986. (b) S.I. 1981/881, amended by S.I. 1983/1040 and 1987/1128.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The Principal Regulations (S.I. 1981/881) as amended by the Inheritance Tax (Delivery of Accounts) (Scotland) Regulations 1987 (S.I. 1987/1128) dispensed with the need to deliver an account for the purposes of inheritance tax where (subject to specified exceptions) the value of a deceased's estate did not exceed £70,000 and where the deceased died on or after 1st April 1987. These Regulations increase that limit to £100,000 in respect of deaths on or after 1st April 1989. These Regulations also provide that up to £15,000 of value in respect of property situated outside the United Kingdom may be included in the £100,000 limit without losing "excepted estate" status.

50p net

ISBN 0 11 097079 9

Printed in the United Kingdom for Her Majesty's Stationery Office

745/WO 1081 C12 7/89 452/1 9385/6636/5559 46341