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STATUTORY INSTRUMENTS

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**1990 No. 1111**

**INHERITANCE TAX**

The Inheritance Tax (Delivery of  
Accounts) (Scotland) Regulations 1990

<i>Made</i> - - - -	<i>21st May 1990</i>
<i>Laid before the House of Commons</i> - -	<i>22nd May 1990</i>
<i>Coming into force</i>	<i>1st July 1990</i>

THE INHERITANCE TAX (DELIVERY OF  
ACCOUNTS) (SCOTLAND) REGULATIONS 1990

1. Citation, commencement and extent
  2. These Regulations extend to Scotland only.
  3. Interpretation
  4. Amendments to Principal Regulations
- Signature  
Explanatory Note