## STATUTORY INSTRUMENTS

## 1991 No. 1248

## **INHERITANCE TAX**

The Inheritance Tax (Delivery of Accounts) Regulations 1991

Made - - - - 23rd May 1991
Laid before the House of
Commons - - 31st May 1991
Coming into force 1st July 1991

## THE INHERITANCE TAX (DELIVERY OF ACCOUNTS) REGULATIONS 1991

- 1. Citation, commencement and extent
- 2. These Regulations do not extend to Scotland or Northern Ireland.Interpretation...
- 3. In these Regulations" the Principal Regulations" means the Capital Transfer Tax...
- 4. Amendments to Principal Regulations Signature Explanatory Note