
STATUTORY INSTRUMENTS

1991 No. 1249

INHERITANCE TAX

The Inheritance Tax (Delivery of
Accounts) (Scotland) Regulations 1991

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

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

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