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STATUTORY INSTRUMENTS

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**2002 No. 1731**

**The Inheritance Tax (Delivery of Accounts) (Excepted Transfers and Excepted Terminations) Regulations 2002**

**Accounts**

**3.** Notwithstanding anything in section 216 of the 1984 Act<sup>(1)</sup> no person shall be required to deliver to the Board an account of an excepted transfer or an excepted termination unless the Board so require by notice in writing issued to that person.

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<sup>(1)</sup> Section 216 was amended by paragraph 11 of Schedule 26 to the Finance Act 1985 (c. 54), section 101(3) of and paragraph 29 of Schedule 19 to the Finance Act 1986, section 96 of and paragraph 4 of Schedule 7 to the Finance (No. 2) Act 1987 (c. 51) and section 105 of the Finance Act 1999 (c. 16).