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STATUTORY INSTRUMENTS

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**2004 No. 2543**

The Inheritance Tax (Delivery of Accounts)  
(Excepted Estates) Regulations 2004

**Transfers reported late**

**10.** An account of an excepted estate shall, for the purposes of section 264(8) of the 1984 Act (delivery of account to be treated as payment where tax rate nil), be treated as having been delivered on the last day of the prescribed period in relation to that person.