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STATUTORY INSTRUMENTS

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**2005 No. 3441**

**INHERITANCE TAX**

**The Inheritance Tax (Double Charges Relief) Regulations 2005**

*Made - - - - - 14th December 2005*  
*Laid before the House of*  
*Commons - - - - - 14th December 2005*  
*Coming into force 4th January 2006*

**THE INHERITANCE TAX (DOUBLE CHARGES RELIEF) REGULATIONS 2005**

1. Citation, commencement and interpretation
  2. General
  3. Circumstances in which these Regulations apply
  4. Avoidance of double charge: amounts to be calculated
- Signature  
Explanatory Note