
STATUTORY INSTRUMENTS

2005 No. 724

**INCOME TAX
INHERITANCE TAX**

**The Charge to Income Tax by Reference to Enjoyment
of Property Previously Owned Regulations 2005**

<i>Made</i>	- - - -	<i>16th March 2005</i>
<i>Laid before the House of Commons</i>	- -	<i>16th March 2005</i>
<i>Coming into force</i>		<i>6th April 2005</i>

**THE CHARGE TO INCOME TAX BY
REFERENCE TO ENJOYMENT OF PROPERTY
PREVIOUSLY OWNED REGULATIONS 2005**

1. Citation and commencement
 2. Prescribed valuation date
 3. Prescribed rate of interest
 4. Valuation and rental value
 5. Exemptions from charge
 6. Avoiding double charge
- Signature
Explanatory Note