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INHERITANCE TAX

**The Inheritance Tax (Delivery of Accounts) (Excepted Transfers
and Excepted Terminations) Regulations 2008**

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CORRECTION

Page 1, the heading of regulation one should read: “Citation and commencement”;

Page 1, footnote (a) should read: “1984 c.51. By virtue of section 100(1) and (2) of the Finance Act 1986 (c. 41), on and after 25th July 1986 the Capital Transfer Tax Act 1984 may be cited as the Inheritance Tax Act 1984, and any reference in that Act to capital transfer tax is to have effect as a reference to inheritance tax, except where the reference relates to a liability to tax arising before 25th July 1986. Section 256 was amended by section 293 of the Finance Act 2004 (c. 12). The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50 of that Act provides that in so far as it is appropriate in consequence of section 5 a reference in an enactment, however expressed, to the Commissioners of Inland Revenue is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs.”;

Page 5, in the Explanatory Note, second paragraph: “...provides for citation, commencement and effect.” should read, “...provides for citation and commencement.”; and

Page 5, in the Explanatory Note, fourth paragraph, line three: “...transfer or and excepted...” should read, “...transfer or an excepted...”.

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