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STATUTORY INSTRUMENTS

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**2011 No. 170**

**INHERITANCE TAX**

**The Inheritance Tax Avoidance Schemes (Prescribed Descriptions of Arrangements) Regulations 2011**

<i>Made</i>	- - - -	<i>1st February 2011</i>
<i>Laid before House of Commons</i>	- -	<i>2nd February 2011</i>
<i>Coming into force</i>		<i>6th April 2011</i>

**THE INHERITANCE TAX AVOIDANCE SCHEMES (PRESCRIBED DESCRIPTIONS OF ARRANGEMENTS) REGULATIONS 2011**

1. Citation and commencement
2. Prescribed description of arrangements in relation to inheritance tax
3. Arrangements are excepted from disclosure under these Regulations if they...  
Signature  
Explanatory Note