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STATUTORY INSTRUMENTS

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**2011 No. 214**

**INHERITANCE TAX**

**The Inheritance Tax (Delivery of Accounts)  
(Excepted Estates) (Amendment) Regulations 2011**

*Made - - - - 2nd February 2011*  
*Laid before the House of*  
*Commons - - 4th February 2011*  
*Coming into force 1st March 2011*

**THE INHERITANCE TAX (DELIVERY OF ACCOUNTS)  
(EXCEPTED ESTATES) (AMENDMENT) REGULATIONS 2011**

1. Citation, commencement, effect and interpretation
2. Amendment of the principal Regulations
3. (1) Regulation 4 (excepted estates) of the principal Regulations is...
4. After regulation 5 (spouse, civil partner and charity transfers) of...
5. (1) Regulation 6 (production of information) of the principal Regulations...
6. In regulation 7(1) (production of information) of the principal Regulations...  
Signature  
Explanatory Note