
STATUTORY INSTRUMENTS

2012 No. 2903

**The Inheritance Tax (Market Makers
and Discount Houses) Regulations 2012**

5. In section 234 (interest on instalments), for subsection (3)(c) substitute—
- “(c) any company—
 - (i) whose business is wholly that of a market maker or is that of a discount house and (in either case) is carried on in the United Kingdom, or
 - (ii) which is of a description set out in regulations under section 107(5) of the Finance Act 1986.”.

Changes to legislation:

There are currently no known outstanding effects for the The Inheritance Tax (Market Makers and Discount Houses) Regulations 2012, Section 5.