
STATUTORY INSTRUMENTS

2013 No. 463

The Tax Law Rewrite Acts (Amendment) Order 2013

Inheritance Tax Act 1984

2.—(1) In the definition of “local authority” in section 272 of the Inheritance Tax Act 1984(1) (general interpretation), for “section 842A of the Taxes Act 1988(2)” substitute “section 1130 of the Corporation Tax Act 2010”.

(2) In consequence of the amendment made by paragraph (1), omit paragraph 4 of Schedule 18 to the Finance Act 1990(3).

(1) 1984 c. 51. The reference to the Taxes Act 1988 in the definition of “local authority” was substituted by paragraph 32 of Schedule 29 to the Income and Corporation Taxes Act 1988 (c. 1) and then amended by paragraph 4 of Schedule 18 to the Finance Act 1990 (c. 29).

(2) 1988 c. 1. Section 842A was inserted by section 127(1) of the Finance Act 1990 and repealed by Part 1 of Schedule 3 to the Corporation Tax Act 2010.

(3) 1990 c. 29.