



# Inheritance Tax Act 1984

## 1984 CHAPTER 51

### PART I

#### GENERAL

*Dispositions that are not transfers of value [<sup>F1</sup>(and omissions that do not give rise to deemed dispositions)]*

#### 17 Changes in distribution of deceased's estate, etc.

None of the following is a transfer of value—

- (a) a variation or disclaimer to which section 142(1) below applies;
- (b) a transfer to which section 143 below applies;
- <sup>F1</sup>(c) .....
- (d) the renunciation of a claim to legitim [<sup>F2</sup>or rights under section 131 of the Civil Partnership Act 2004] within the period mentioned in section 147(6) below.

#### Textual Amendments

- F1** S. 17(c) omitted (1.10.2014) by virtue of [Inheritance and Trustees' Powers Act 2014 \(c. 16\)](#), s. 12(2), [Sch. 4 para. 4\(a\)](#) (with s. 12(4)); S.I. 2014/2039, art. 2
- F2** Words in s. 17(d) inserted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), [6\(b\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 17.