



Inheritance Tax Act 1984

1984 CHAPTER 51

PART IX

MISCELLANEOUS AND SUPPLEMENTARY

Supplementary

274 Commencement.

- (1) This Act shall come into force on 1st January 1985, but shall not apply to transfers of value made before that date or to other events before that date on which capital transfer tax is chargeable or would be chargeable but for an exemption, exception or relief.
- (2) Subsection (1) above shall have effect subject to section 275 below, to Schedule 7 to this Act and to any other provision to the contrary.

Modifications etc. (not altering text)

- C1** By Finance Act 1986 s. 100(1), on and after 25 July 1986 the 1984 Act may be cited as the *Inheritance Tax Act* and the tax charged under the 1984 Act shall be known as *inheritance tax*.

Changes to legislation:

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 274.