

# Inheritance Tax Act 1984

## **1984 CHAPTER 51**

#### **PART III**

SETTLED PROPERTY

#### **CHAPTER I**

#### **PRELIMINARY**

# [F147A Settlement power

In this Act "settlement power" means any power over, or exercisable (whether directly or indirectly) in relation to, settled property or a settlement.]

#### **Textual Amendments**

F1 S. 47A inserted (24.7.2002 with effect as mentioned in s.119(6)(7) of the amending Act) by 2002 c. 23, s. 119(2)(6)(7)

#### **Status:**

Point in time view as at 26/03/2015.

## **Changes to legislation:**

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 47A.