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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 2. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 38

#### QUOTATION OR LISTING OF SECURITIES

##### *The Inheritance Tax Act 1984*

- 2 (1) For the second and the last occurrences of the word “quoted” in each of—
- (a) sections 105(1ZA) and 113A(3B) of the <sup>M1</sup>Inheritance Tax Act 1984 (meaning of “quoted” etc.), and
  - (b) the paragraph in section 272 of that Act (general interpretation) which defines “quoted” and “unquoted”,
- there shall be substituted “ listed ”.
- (2) This paragraph has effect—
- (a) in relation to transfers of value on or after 1st April 1996; and
  - (b) for the purposes of any charge to tax by reason of an event occurring on or after 1st April 1996, in relation to transfers of value before that date.

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#### **Marginal Citations**

**M1** 1984 c. 51.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 2.