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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2006, Paragraph 5. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 22

#### PENSION SCHEMES: INHERITANCE TAX

##### *Liability*

**F15** .....

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**Textual Amendments**

**F1** Sch. 22 paras. 3-9 omitted (with effect in accordance with Sch. 16 paras. 85, 107 of the amending Act) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 16 para. 84\(b\)\(i\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 5.