
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2006, Part 6. (See end of Document for details)*

SCHEDULES

SCHEDULE 26

REPEALS

PART 6

INHERITANCE TAX

<i>Short title and chapter</i>	<i>Extent of repeal</i>
Inheritance Tax Act 1984 (c. 51)	In section 3A(1), the words after paragraph (c). In section 54A(2), in paragraph (c), the words “, other than property to which section 71 below applies” and, in paragraph (d)(i), the words “or to which section 71 below applies”. In section 71(1)(a), the words “or to an interest in possession in it”.

1 The repeals in sections 3A(1) and 54A(2) of IHTA 1984 shall be deemed to have come into force on 22nd March 2006, but the repeal in section 54A(2) of IHTA 1984 is to be read with paragraph 16(4) of Schedule 20 to this Act.

2 The repeal in section 71(1)(a) of IHTA 1984 comes into force in accordance with paragraph 3(2) of Schedule 20 to this Act.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Part 6.