

*Status:* Point in time view as at 15/09/2016.

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 15

#### INHERITANCE TAX: INCREASED NIL-RATE BAND

1 IHTA 1984 is amended as follows.

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