
STATUTORY INSTRUMENTS

1991 No. 2874

The Disability Living Allowance and Disability
Working Allowance (Northern Ireland
Consequential Amendments) Order 1991

Amendment of the Inheritance Tax Act 1984

4.—(1) The Inheritance Tax Act 1984(1) shall have effect subject to the following provisions of this Article.

(2) In section 74(4)(c) after “section 37ZA of the Social Security Act 1975” there is inserted “or section 37ZA of the Social Security (Northern Ireland) Act 1975”.

(3) In section 89(4)(c) after “section 37ZA of the Social Security Act 1975” there is inserted “or section 37ZA of the Social Security (Northern Ireland) Act 1975”.

(1) 1984 c. 51; sections 74(4) and 89(4) were amended by paragraph 14 of Schedule 2 to the 1991 Act.