## STATUTORY INSTRUMENTS

## 1992 No. 3181

## **INHERITANCE TAX**

The Inheritance Tax (Market Makers) Regulations 1992

*Made - - - 11th December 1992* 

Laid before the House of

Commons - - 15th December 1992

Coming into force 6th January 1993

## THE INHERITANCE TAX (MARKET MAKERS) REGULATIONS 1992

- 1. Citation and commencement
- 2. Interpretation
- 3. Application of Regulations
- 4. Modifications of subsection (7) and subsection (4) Signature Explanatory Note