## STATUTORY INSTRUMENTS

## 2008 No. 605

## **INHERITANCE TAX**

The Inheritance Tax (Delivery of Accounts) (Excepted Transfers and Excepted Terminations) Regulations 2008

*Made - - - - 6th March 2008* 

Laid before the House of

Commons - - 6th March 2008

Coming into force 6th April 2008

## THE INHERITANCE TAX (DELIVERY OF ACCOUNTS) (EXCEPTED TRANSFERS AND EXCEPTED TERMINATIONS) REGULATIONS 2008

- 1. Citation and commencement
- 2. Interpretation
- 3. Accounts
- 4. Excepted transfers
- 5. Excepted terminations
- 6. Discharge of trustees from tax
- 7. Regulation 6 does not— (a) discharge any person from tax...
- 8. Transfers reported late
- 9. Revocation

Signature

**Explanatory Note**