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STATUTORY INSTRUMENTS

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**2008 No. 605**

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

**Discharge of trustees from tax**

6.—(1) This regulation applies to an excepted termination within regulation 5(2).

(2) The trustees of the settlement shall, at the expiration of the period of six months beginning with the date of the excepted termination, be discharged from any claim for tax attributable to the value of the property in which the interest subsisted unless, within that period, the Commissioners issue a notice requiring an account of that property.

(3) This regulation is subject to regulation 7.