
STATUTORY INSTRUMENTS

2008 No. 606

The Inheritance Tax (Delivery of Accounts)
(Excepted Settlements) Regulations 2008

Transfers reported late

7. Where no account of an excepted settlement is required by the Commissioners, an account of that settlement shall, for the purposes of section 264(8) (delivery of account to be treated as payment where tax rate nil), be treated as having been delivered twelve months after the end of the month in which the chargeable event occurred.