
STATUTORY INSTRUMENTS

2017 No. 1172

INHERITANCE TAX

The Inheritance Tax Avoidance Schemes (Prescribed Descriptions of Arrangements) Regulations 2017

Made - - - - 29th November 2017
Laid before the House of
Commons - - 30th November 2017
Coming into force 1st April 2018

THE INHERITANCE TAX AVOIDANCE SCHEMES (PRESCRIBED DESCRIPTIONS OF ARRANGEMENTS) REGULATIONS 2017

1. Citation, commencement and effect
 2. Interpretation
 3. Prescribed description of arrangements in relation to inheritance tax
 4. (1) Arrangements fall within the description in this regulation if...
 5. (1) Arrangements are excepted from being prescribed under regulation 3...
 6. Revocation of the Inheritance Tax Avoidance Schemes (Prescribed Description of Arrangements) Regulations 2011
- Signature
Explanatory Note