



Inheritance Tax Act 1984

1984 CHAPTER 51

PART III

SETTLED PROPERTY

CHAPTER I

PRELIMINARY

[^{F1}48A Commencement of settlement

In this Act any reference to the commencement of a settlement is to the time when property first becomes comprised in it.]

Textual Amendments

F1 S. 48A inserted (with effect in accordance with s. 73(11) of the amending Act) by [Finance Act 2020](#) (c. 14), s. 73(3)

Changes to legislation:

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 48A.