
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1986, Paragraph 14. (See end of Document for details)*

SCHEDULE 19

INHERITANCE TAX

PART I

AMENDMENTS OF 1984 ACT

- 14 *At the end of section 49 (treatment of interests in possession) there shall be added the following subsection—^{[F1}For text see IHTA 1984 s. 49(3).]*

Textual Amendments

- F1** Repealed by [Finance Act 1987 \(No. 2\)](#) (c. 51, SIF 63:1), s. 96(4)(5) respectively and Sch. 9, Part III in relation to transfers of value made on or after 17 March 1987.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1986, Paragraph 14.