
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Interpretation of IHTA 1984. (See end of Document for details)

SCHEDULES

SCHEDULE 20

INHERITANCE TAX: RULES FOR TRUSTS ETC

PART 3

RELATED AMENDMENTS IN IHTA 1984

Interpretation of IHTA 1984

28 In section 272 of IHTA 1984 (general interpretation), in the appropriate place insert—

““disabled person's interest” has the meaning given by section 89B above;”

““immediate post-death interest” means an immediate post-death interest for the purposes of Chapter 2 of Part 3 (see section 49A above);”

““transitional serial interest” means a transitional serial interest for the purposes of Chapter 2 of Part 3 (see section 49B above);”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Interpretation of IHTA 1984.