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*Status: Point in time view as at 22/03/2006. This version of this provision is not valid for this point in time.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Section 160. (See end of Document for details)*

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# Finance Act 2006

## 2006 CHAPTER 25

### PART 7

#### PENSIONS

VALID FROM 06/04/2006

#### **160 Inheritance tax**

- (1) Schedule 22 (provisions about inheritance tax in relation to registered pension schemes) has effect.
- (2) This section and that Schedule are deemed to have come into force on 6th April 2006.

**Status:**

Point in time view as at 22/03/2006. This version of this provision is not valid for this point in time.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Section 160.