



# Finance Act 2006

## 2006 CHAPTER 25

### PART 7

#### PENSIONS

#### **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.

**Changes to legislation:**

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