



# Finance (No. 2) Act 2015

## 2015 CHAPTER 33

### PART 2

#### INHERITANCE TAX

##### *Rate bands*

#### **10 Rate bands for tax years 2018-19, 2019-20 and 2020-21**

Section 8 of IHTA 1984 (indexation) does not have effect by virtue of any difference between—

- (a) the consumer prices index for the month of September in 2017, 2018 or 2019, and
- (b) that index for the previous September.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Section 10.