



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.