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**Changes to legislation:** Financial Services Act 2012, Cross Heading: Inheritance Tax Act 1984 (c. 51) is up to date with all changes known to be in force on or before 20 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 18

#### FURTHER MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

##### AMENDMENTS OF OTHER ACTS OF PARLIAMENT

###### *Inheritance Tax Act 1984 (c. 51)*

- 44 In section 59 of the Inheritance Tax Act 1984 (qualifying interest in possession), in subsection (3)(b)(i), for “Part 4” substitute “ Part 4A ”.

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#### **Commencement Information**

- II** Sch. 18 para. 44 in force at 1.4.2013 by S.I. 2013/423, art. 3, Sch.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act power to apply conferred (temp.) by [2014 c. 21 s. 79\(4\)](#)
- Act power to apply conferred (temp.) by [2014 c. 21 s. 81\(10\)](#)