



Inheritance Tax Act 1984

1984 CHAPTER 51

PART VIII

ADMINISTRATION AND COLLECTION

Miscellaneous

254 Evidence.

- (1) For the purposes of the preceding provisions of this Part of this Act, a notice under section 221 above specifying any determination which can no longer be varied or quashed on appeal shall be sufficient evidence of the matters determined.
- (2) ^{F1}.....

Textual Amendments

F1 S. 254(2) omitted (21.7.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 138, [Sch. 44 para. 3](#)

255 Determination of questions on previous view of law.

Where any payment has been made and accepted in satisfaction of any liability for tax and on a view of the law then generally received or adopted in practice, any question whether too little or too much has been paid or what was the right amount of tax payable shall be determined on the same view, notwithstanding that it appears from a subsequent legal decision or otherwise that the view was or may have been wrong.

256 Regulations about accounts, etc.

- (1) The Board may make regulations—
 - (a) dispensing with the delivery of accounts under section 216 above in such cases as may be specified in [^{F2}or determined under] the regulations;

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- [^{F3}(aa) requiring persons who by virtue of regulations under paragraph (a) above are not required to deliver accounts under section 216 above to produce to the Board, in such manner as may be specified in or determined under the regulations, such information or documents as may be so specified or determined]
- (b) discharging, subject to such restrictions as may be so specified [^{F4}or determined] , property from an Inland Revenue charge and persons from further claims for tax in cases other than those mentioned in section 239 above;
- (c) ^{F5}
- (d) modifying section 264(8) below in cases where the delivery of an account has been dispensed with under the regulations.

[^{F6}(1A) Regulations under subsection (1)(aa) may in particular—

- (a) provide that information or documents must be produced to the Board by producing it or them to—
- (i) a probate registry in England and Wales;
- (ii) the sheriff in Scotland;
- (iii) the Probate and Matrimonial Office in Northern Ireland;
- (b) provide that information or documents produced as specified in paragraph (a) is or are to be treated for any or all purposes of this Act as produced to the Board;
- (c) provide for the further transmission to the Board of information or documents produced as specified in paragraph (a).]

(2) ^{F7}

(3) Regulations under this section may contain such supplementary or incidental provisions as the Board think fit [^{F8}and may make different provision for different cases] .

[^{F9}(3A) Regulations under this section may only be made—

- (a) in relation to England and Wales, after consulting the Lord Chancellor;
- (b) in relation to Scotland, after consulting the Scottish Ministers;
- (c) in relation to Northern Ireland, after consulting the Lord Chief Justice of Northern Ireland.

(3B) The Lord Chief Justice of Northern Ireland may nominate any of the following to exercise his functions under subsection (3A)—

- (a) the holder of one of the offices listed in Schedule 1 to the Justice (Northern Ireland) Act 2002;
- (b) a Lord Justice of Appeal (as defined in section 88 of that Act).]

(4) The power to make regulations under this section shall be exercisable by statutory instrument, which shall be subject to annulment in pursuance of a resolution of the House of Commons.

Textual Amendments

- F2** Words in s. 256(1)(a) substituted (22.7.2004) by Finance Act 2004 (c. 12), s. 293(2)(a)
- F3** S. 256(1)(aa) inserted (22.7.2004) by Finance Act 2004 (c. 12), s. 293(2)(b)
- F4** Words in s. 256(1)(b) inserted (22.7.2004) by Finance Act 2004 (c. 12), s. 293(2)(c)
- F5** S. 256(1)(c) repealed (22.7.2004) by Finance Act 2004 (c. 12), ss. 293(2)(d), 326, Sch. 42 Pt. 4(1)

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- F6** S. 256(1A) inserted (22.7.2004) by Finance Act 2004 (c. 12), s. 293(3)
F7 S. 256(2) repealed (22.7.2004) by Finance Act 2004 (c. 12), ss. 293(4), 326, Sch. 42 Pt. 4(1)
F8 Words in s. 256(3) inserted (22.7.2004) by Finance Act 2004 (c. 12), s. 293(5)
F9 S. 256(3A)(3B) substituted for s. 256(3A) (3.4.2006) by Constitutional Reform Act 2005 (c. 4), ss. 15, 148(1), Sch. 4 para. 176; S.I. 2006/1014, art. 2(a), Sch. 1 para. 11(r)

257 Form etc. of accounts.

- (1) All accounts and other documents required for the purposes of this Act shall be in such form and shall contain such particulars as may be prescribed by the Board.
 - (2) All accounts to be delivered to the Board under this Act shall be supported by such books, papers and other documents, and verified (whether on oath or otherwise) in such manner, as the Board may require.
 - (3) For the purposes of this Act, an account delivered to a probate registry pursuant to arrangements made between the President of the Family Division and the Board or delivered to the Probate and Matrimonial Office in Northern Ireland pursuant to arrangements made between the [^{F10}Lord Chief Justice of Northern Ireland] and the Board shall be treated as an account delivered to the Board.
- [^{F11}(4) The Lord Chief Justice of Northern Ireland may nominate any of the following to exercise his functions under subsection (3)—
- (a) the holder of one of the offices listed in Schedule 1 to the Justice (Northern Ireland) Act 2002;
 - (b) a Lord Justice of Appeal (as defined in section 88 of that Act).]

Textual Amendments

- F10** Words in s. 257(3) substituted (3.4.2006) by Constitutional Reform Act 2005 (c. 4), ss. 15, 148(1), Sch. 4 para. 177(2); S.I. 2006/1014, art. 2(a), Sch. 1 para. 11(r)
F11 S. 257(4) inserted (3.4.2006) by Constitutional Reform Act 2005 (c. 4), ss. 15, 148(1), Sch. 4 para. 177(3); S.I. 2006/1014, art. 2(a), Sch. 1 para. 11(r)

258 Service of documents.

A notice or other document which is to be served on a person under this Act may be delivered to him or left at his usual or last known place of residence or served by post, addressed to him at his usual or last known place of residence or his place of business or employment.

259 Inspection of records.

Section 16 of the ^{M1}Stamp Act 1891, section 56 of the ^{M2}Finance Act 1946 and section 27 of the ^{M3}Finance (No.2) Act (Northern Ireland) 1946 (inspection of public records and records of unit trusts) shall apply in relation to [^{F12}inheritance tax] as they apply in relation to stamp duties.

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Textual Amendments

F12 See Finance Act 1986 s. 100(1) and (2)—for any liability to tax arising on and after 25 July 1986 any reference in the legislation to capital transfer tax has effect as a reference to inheritance tax.

Marginal Citations

M1 1891 c.39.
M2 1946 c.64.
M3 1946 c.17. (N.I.).

260 Inland Revenue Regulation Act 1890.

Sections 21, 22 and 35 of the ^{M4}Inland Revenue Regulation Act 1890 (proceedings for fines, etc.) shall not apply in relation to [^{F13}inheritance tax].

Textual Amendments

F13 See Finance Act 1986 s. 100(1) and (2)—for any liability to tax arising on and after 25 July 1986 any reference in the legislation to capital transfer tax has effect as a reference to inheritance tax.

Marginal Citations

M4 1890 c.21.

261 Scotland inventories.

In the application of this Part of this Act to Scotland, references to an account required to be delivered to the Board by the personal representatives of a deceased person, however expressed, shall be construed as references to such an inventory or additional inventory as is mentioned in section 38 of the ^{M5}Probate and Legacy Duties Act 1808 which has been duly exhibited as required by that section.

Marginal Citations

M5 1808 c.149.

Changes to legislation:

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