



Inheritance Tax Act 1984

1984 CHAPTER 51

PART VIII

ADMINISTRATION AND COLLECTION

Miscellaneous

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 [^{F1}Lord Chief Justice of Northern Ireland] and the Board shall be treated as an account delivered to the Board.
- [^{F2}(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

- F1** 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)

Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 257. (See end of Document for details)

F2 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)

Changes to legislation:

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 257.