



# Inheritance Tax Act 1984

## 1984 CHAPTER 51

### PART VIII

#### ADMINISTRATION AND COLLECTION

##### *Miscellaneous*

#### **259** Inspection of records.

Section 16 of the <sup>M1</sup>Stamp Act 1891, section 56 of the <sup>M2</sup>Finance Act 1946 and section 27 of the <sup>M3</sup>Finance (No.2) Act (Northern Ireland) 1946 (inspection of public records and records of unit trusts) shall apply in relation to [<sup>F1</sup>inheritance tax] as they apply in relation to stamp duties.

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#### **Textual Amendments**

**F1** 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.

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#### **Marginal Citations**

**M1** 1891 c.39.

**M2** 1946 c.64.

**M3** 1946 c.17. (N.I.).

**Changes to legislation:**

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 259.