

## SCHEDULE 1 **U.K.**

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Inheritance Tax Act 1984** **U.K.**

**113.**—(1) Section 219B (appeal against requirement to produce documents etc) is amended as follows.

(2) In subsection (4)—

- (a) for “Special Commissioners” substitute “tribunal”; and
- (b) omit “to them” in paragraphs (a) and (b).

(3) In subsection (5) for “Special Commissioners confirm” substitute “tribunal confirms”.

(4) In subsection (6) for “under section 225 below” substitute “under sections 11 or 13 of the TCEA 2007”.

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#### **Commencement Information**

**II** Sch. 1 para. 113 in force at 1.4.2009, see [art. 1\(2\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, Paragraph 113.