



# Inheritance Tax Act 1984

## 1984 CHAPTER 51

### PART VIII

#### ADMINISTRATION AND COLLECTION

##### *Determinations and appeals*

#### **221 Notices of determination.**

- (1) Where it appears to the Board that a transfer of value has been made or where a claim under this Act is made to the Board in connection with a transfer of value, the Board may give notice in writing to any person who appears to the Board to be the transferor or the claimant or to be liable for any of the tax chargeable on the value transferred, stating that they have determined the matters specified in the notice.
- (2) The matters that may be specified in a notice under this section in relation to any transfer of value are all or any of the following—
  - (a) the date of the transfer;
  - (b) the value transferred and the value of any property to which the value transferred is wholly or partly attributable;
  - (c) the transferor;
  - (d) the tax chargeable (if any) and the persons who are liable for the whole or part of it;
  - (e) the amount of any payment made in excess of the tax for which a person is liable and the date from which and the rate at which tax or any repayment of tax overpaid carries interest; and
  - (f) any other matter that appears to the Board to be relevant for the purposes of this Act.
- (3) A determination for the purposes of a notice under this section of any fact relating to a transfer of value—

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- (a) shall, if that fact has been stated in an account or return under this Part of this Act and the Board are satisfied that the account or return is correct, be made by the Board in accordance with that account or return, but
  - (b) may, in any other case, be made by the Board to the best of their judgment.
- (4) A notice under this section shall state the time within which and the manner in which an appeal against any determination in it may be made.
- (5) Subject to any variation by agreement in writing or on appeal, a determination in a notice under this section shall be conclusive for the purposes of this Act against the person on whom the notice is served; and if the notice is served on the transferor and specifies a determination of the value transferred by the transfer of value or previous transfers of value, the determination, so far as relevant to the tax chargeable in respect of later transfers of value (whether or not made by the transferor) shall be conclusive also against any other person, subject however to any adjustment under section 240 or 241 below.
- (6) References in this section to transfers of value or to the values transferred by them shall be construed as including references to—
- (a) chargeable events by reference to which tax is chargeable under section 32 [F1 or 32A] of this Act,
  - (b) occasions on which tax is chargeable under Chapter III of Part III of this Act,
  - (c) disposals on which tax is chargeable under section 126 of this Act,
- or to the amounts on which tax is then chargeable.

#### Textual Amendments

**F1** Finance Act 1985 Sch. 26, para. 5, *in relation to events occurring after 18 March 1985.*

## 222 Appeals against determinations.

- (1) A person on whom a notice under section 221 above has been served may, within thirty days of the service, appeal against any determination specified in it by notice in writing given to the Board and specifying the grounds of appeal.
- (2) Subject to the following provisions of this section the appeal shall be to the Special Commissioners.
- (3) Where—
- (a) it is so agreed between the appellant and the Board, or
  - (b) the High Court, on an application made by the appellant, is satisfied that the matters to be decided on the appeal are likely to be substantially confined to questions of law and gives leave for that purpose,
- the appeal may be to the High Court.
- [F2](4) An appeal on any question as to the value of land in the United Kingdom may be to the appropriate tribunal.
- (4A) If and so far as the question in dispute on any appeal under this section to the Special Commissioners or the High Court is a question as to the value of land in the United Kingdom, the question shall be determined on a reference to the appropriate tribunal.
- (4B) In this section “the appropriate tribunal” means—

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- (a) where the land is in England or Wales, the Lands Tribunal;
- (b) where the land is in Scotland, the Lands Tribunal for Scotland;
- (c) where the land is in Northern Ireland, the Lands Tribunal for Northern Ireland.]

(5) In the application of this section to Scotland, for references to the High Court there shall be substituted references to the Court of Session.

#### Textual Amendments

- F2** S. 222(4)(4A)(4B) substituted (27.7.1993: the substituting section applying as mentioned in s. 200(3) of c. 34) for s. 222(4), by 1993 c. 34, s. 200(1)(3).

## 223 Appeals out of time.

An appeal under section 222 above may be brought out of time with the consent of the Board or the Special Commissioners; and the Board—

- (a) shall give that consent if satisfied, on an application for the purpose, that there was a reasonable excuse for not bringing the appeal within the time limited and that the application was made thereafter without unreasonable delay, and
- (b) shall, if not so satisfied, refer the application for determination by the Special Commissioners.

VALID FROM 01/04/2009

### [<sup>F3</sup>223A Appeal: HMRC review or determination by tribunal

- (1) This section applies if notice of appeal has been given to HMRC.
- (2) In such a case—
  - (a) the appellant may notify HMRC that the appellant requires HMRC to review the matter in question (see section 223B),
  - (b) HMRC may notify the appellant of an offer to review the matter in question (see section 223C), or
  - (c) the appellant may notify the appeal to the tribunal (see section 223D).
- (3) See sections 223G and 223H for provision about notifying appeals to the tribunal after a review has been required by the appellant or offered by HMRC.

#### Textual Amendments

- F3** Ss. 223A-223I inserted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3(1), Sch. 1 para. 117

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### **223B Appellant requires review by HMRC**

- (1) Subsections (2) and (3) apply if the appellant notifies HMRC that the appellant requires HMRC to review the matter in question.
- (2) HMRC must, within the relevant period, notify the appellant of HMRC's view of the matter in question.
- (3) HMRC must review the matter in question in accordance with section 223E.
- (4) The appellant may not notify HMRC that the appellant requires HMRC to review the matter in question and HMRC shall not be required to conduct a review if—
  - (a) the appellant has already given a notification under this section in relation to the matter in question,
  - (b) HMRC have given a notification under section 223C in relation to the matter in question, or
  - (c) the appellant has notified the appeal to the court under section 222(3), the appropriate Lands tribunal under section 222(4), or the tribunal under section 223D.
- (5) In this section “relevant period” means—
  - (a) the period of 30 days beginning with the day on which HMRC receive the notification from the appellant, or
  - (b) such longer period as is reasonable.

#### **Textual Amendments**

- F3** Ss. 223A-223I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 3(1), **Sch. 1 para. 117**

VALID FROM 01/04/2009

### **223C HMRC offer review**

- (1) Subsections (2) to (6) apply if HMRC notify the appellant of an offer to review the matter in question.
- (2) When HMRC notify the appellant of the offer, HMRC must also notify the appellant of HMRC's view of the matter in question.
- (3) If, within the acceptance period, the appellant notifies HMRC of acceptance of the offer, HMRC must review the matter in question in accordance with section 223E.
- (4) If the appellant does not give HMRC such a notification within the acceptance period, HMRC's view of the matter in question shall be conclusive for the purposes of this Act.

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- (5) The same consequences shall follow for all purposes as would have followed if, on the date that HMRC gave notice of their view, the tribunal had determined the appeal in accordance with its terms.
- (6) Subsection (4) does not apply to the matter in question if, or to the extent that, the appellant notifies the appeal to the tribunal under section 223H.
- (7) HMRC may not notify the appellant of an offer to review the matter in question (and, accordingly, HMRC shall not be required to conduct a review) if—
  - (a) HMRC have already given a notification under this section in relation to the matter in question,
  - (b) the appellant has given a notification under section 223B in relation to the matter in question, or
  - (c) the appellant has notified the appeal to the court under section 222(3), the appropriate Lands tribunal under section 222(4) or the tribunal under section 223D.
- (8) In this section “acceptance period” means the period of 30 days beginning with the date of the document by which HMRC notify the appellant of the offer to review the matter in question.

#### Textual Amendments

- F3** Ss. 223A-223I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 3(1), [Sch. 1 para. 117](#)

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#### **223D** Notifying appeal to the tribunal

- (1) This section applies if notice of appeal has been given to HMRC.
- (2) The appellant may notify the appeal to the tribunal.
- (3) If the appellant notifies the appeal to the tribunal, the tribunal is to decide the matter in question.
- (4) Subsections (2) and (3) do not apply in a case where—
  - (a) HMRC have given a notification of their view of the matter in question under section 223B, or
  - (b) HMRC have given a notification under section 223C in relation to the matter in question.
- (5) In a case falling within subsection (4)(a) or (b), the appellant may notify the appeal to the tribunal, but only if permitted to do so by section 223G or 223H.

#### Textual Amendments

- F3** Ss. 223A-223I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 3(1), [Sch. 1 para. 117](#)

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### **223E Nature of review etc**

- (1) This section applies if HMRC are required by section 223B or 223C to review the matter in question.
- (2) The nature and extent of the review are to be such as appear appropriate to HMRC in the circumstances.
- (3) For the purpose of subsection (2), HMRC must, in particular, have regard to steps taken before the beginning of the review—
  - (a) by HMRC in deciding the matter in question, and
  - (b) by any person in seeking to resolve disagreement about the matter in question.
- (4) The review must take account of any representations made by the appellant at a stage which gives HMRC a reasonable opportunity to consider them.
- (5) The review may conclude that HMRC's view of the matter in question is to be—
  - (a) upheld,
  - (b) varied, or
  - (c) cancelled.
- (6) HMRC must notify the appellant of the conclusions of the review and their reasoning within—
  - (a) the period of 45 days beginning with the relevant day, or
  - (b) such other period as may be agreed.
- (7) In subsection (6) “relevant day” means—
  - (a) in a case where the appellant required the review, the day when HMRC notified the appellant of HMRC's view of the matter in question,
  - (b) in a case where HMRC offered the review, the day when HMRC received notification of the appellant's acceptance of the offer.
- (8) Where HMRC are required to undertake a review but do not give notice of the conclusions within the time period specified in subsection (6), the review is to be treated as having concluded that HMRC's view of the matter in question (see sections 223B(2) and 223C(2)) is upheld.
- (9) If subsection (8) applies, HMRC must notify the appellant of the conclusion which the review is treated as having reached.

#### **Textual Amendments**

- F3** Ss. 223A-223I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 3(1), **Sch. 1 para. 117**

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### **223F Effect of conclusions of review**

- (1) This section applies if HMRC give notice of the conclusions of a review (see section 223E(6) and (9)).
- (2) The conclusions of the review shall be conclusive for the purposes of this Act.
- (3) Subsections (2) and (3) do not apply to the matter in question if, or to the extent that, the appellant notifies the appeal to the tribunal under section 223G.

#### **Textual Amendments**

- F3** Ss. 223A-223I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 3(1), **Sch. 1 para. 117**

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### **223G Notifying appeal to tribunal after review concluded**

- (1) This section applies if—
  - (a) HMRC have given notice of the conclusions of a review in accordance with section 223E, or
  - (b) the period specified in section 223E(6) has ended and HMRC have not given notice of the conclusions of the review.
- (2) The appellant may notify the appeal to the tribunal within the post-review period.
- (3) If the post-review period has ended, the appellant may notify the appeal to the tribunal only if the tribunal gives permission.
- (4) If the appellant notifies the appeal to the tribunal, the tribunal is to determine the matter in question.
- (5) The appellant may not notify the appeal to the tribunal under this section if the appeal has been notified to the court under section 222(3) or the appropriate Lands tribunal under section 222(4).
- (6) In this section “post-review period” means—
  - (a) in a case falling within subsection (1)(a), the period of 30 days beginning with the date of the document in which HMRC give notice of the conclusions of the review in accordance with section 223E(6), or
  - (b) in a case falling within subsection (1)(b), the period that—
    - (i) begins with the day following the last day of the period specified in section 223E(6), and
    - (ii) ends 30 days after the date of the document in which HMRC give notice of the conclusion of the review in accordance with section 223E(9).

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### Textual Amendments

- F3** Ss. 223A-223I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 3(1), **Sch. 1 para. 117**

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### **223H Notifying appeal to tribunal after review offered but not accepted**

- (1) This section applies if—
  - (a) HMRC have offered to review the matter in question (see section 223C), and
  - (b) the appellant has not accepted the offer.
- (2) The appellant may notify the appeal to the tribunal within the acceptance period.
- (3) But if the acceptance period has ended, the appellant may notify the appeal to the tribunal only if the tribunal gives permission.
- (4) If the appellant notifies the appeal to the tribunal, the tribunal is to determine the matter in question.
- (5) The appellant may not notify the appeal to the tribunal under this section if the appeal has been notified to the court under section 222(3) or the appropriate Lands tribunal under section 222(4).
- (6) In this section “acceptance period” has the same meaning as in section 223C.

### Textual Amendments

- F3** Ss. 223A-223I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 3(1), **Sch. 1 para. 117**

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### **223I Interpretation of sections 223A to 223I**

- (1) In sections 223A to 223H—
  - (a) “matter in question” means the matter to which an appeal relates;
  - (b) a reference to a notification is a reference to a notification in writing.
- (2) In sections 223A to 223H, a reference to the appellant includes a person acting on behalf of the appellant except in relation to—
  - (a) notification of HMRC's view under section 223B(2);
  - (b) notification by HMRC of an offer of review (and of their view of the matter) under section 223C;
  - (c) notification of the conclusions of a review under section 223E(6); and
  - (d) notification of the conclusions of a review under section 223E(9).



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- (3) But if a notification falling within any of the paragraphs of subsection (2) is given to the appellant, a copy of the notification may also be given to a person acting on behalf of the appellant.]

#### Textual Amendments

- F3** Ss. 223A-223I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 3(1), [Sch. 1 para. 117](#)

### 224 Procedure before Special Commissioners.

- (1) On an appeal before the Special Commissioners—
- (a) the Board may be represented by any of its officers, and
  - (b) any party to the appeal may be represented by a barrister, solicitor or any accountant who has been admitted a member of an incorporated society of accountants or, with the leave of the Special Commissioners, by any other person.
- (2) The Special Commissioners may at any time before the determination of an appeal give notice to any party to the proceedings other than the Board requiring him within the time specified in the notice—
- (a) to deliver to them such particulars as they may require for the purpose of determining the appeal, and
  - (b) to make available for inspection by them, or by an officer of the Board, all such books, accounts or other documents in his possession or power as may be specified or described in the notice, being books, accounts or other documents which in the opinion of the Special Commissioners contain or may contain information relating to the subject matter of the proceedings;
- and any officer of the Board may, at all reasonable times, inspect and take copies of, or extracts from, any particulars delivered under paragraph (a) above and the Commissioners or any officer of the Board may take copies of, or extracts from, any books, accounts or other documents made available for inspection under paragraph (b) above.
- (3) The Special Commissioners may summon any person to appear before them and give evidence, and a witness before the Special Commissioners may be examined on oath.
- (4) On an appeal before the Special Commissioners, the Special Commissioners may allow the appellant to put forward any ground of appeal not specified in the notice of appeal and may take it into consideration if satisfied that the omission was not wilful or unreasonable.
- (5) The Special Commissioners shall on an appeal to them confirm the determination appealed against unless they are satisfied that the determination ought to be varied or quashed.

### 225 Statement of case for opinion of High Court.

- (1) Within thirty days of the determination by the Special Commissioners of an appeal under this Part of this Act any party to the appeal may question the determination on a

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point of law by a written request to the Social Commissioners to state and sign a case for the opinion of the High Court.

- (2) A request for a case under this section shall be accompanied by a fee of £25 and any such case shall set forth the facts and the determination of the Commissioners.
- (3) A party requiring a case to be stated under this section shall, within thirty days of receiving it, send it to the High Court and shall, at or before the time of sending it to the High Court, send a copy of it to every other party.
- (4) The High Court shall hear and determine any question of law arising on the case and may reverse, affirm or amend the determination of the Special Commissioners or make such other order as the court thinks fit.
- (5) The High Court may cause the case to be sent back for amendment and the Special Commissioners shall amend it accordingly.
- (6) This section shall have effect—
  - (a) in its application to Scotland, with the substitution of references to the Court of Session for references to the High Court; and
  - (b) in its application to Northern Ireland, with the substitution of references to the Court of Appeal in Northern Ireland for references to the High Court.
- (7) ..... <sup>F4</sup>

**Textual Amendments**  
**F4** Finance 1984 Sch. 22, para. 6, brought into force by S.I. 1984 No. 1836 with effect from 1 January 1985 and repealed by the Statute Law (Repeals) Act 1986, Sch. 1, Part III with effect from 2 May 1986.

**Modifications etc. (not altering text)**  
**C1** See subsection (7) of this section.

**[225A <sup>F5</sup>Extension of regulation-making powers.**

- (1) Section 46A of the Taxes Management Act 1970 (regulations about jurisdiction of General and Special Commissioners) shall apply in relation to appeals or other proceedings under this Part of this Act as it applies in relation to appeals or other proceedings under the Taxes Acts, but with the omission from subsection (1) of—
  - (a) paragraphs (a) and (b), and
  - (b) the words “General Commissioners or” in paragraph (c).
- (2) Sections 56B, 56C and 56D of the Taxes Management Act 1970 (regulations about practice and procedure of General and Special Commissioners) shall apply in relation to appeals or other proceedings under this Part of this Act as they apply in relation to appeals or other proceedings under the Taxes Acts.
- (3) In this section, “the Taxes Acts” has the meaning given in section 118(1) of the Taxes Management Act 1970.]

**Textual Amendments**  
**F5** S. 225A inserted (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), s. 76, Sch. 16 para. 8.

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