



Inheritance Tax Act 1984

1984 CHAPTER 51

PART VIII

ADMINISTRATION AND COLLECTION

Recovery of tax

242 Recovery of tax.

- (1) The Board shall not take any legal proceedings for the recovery of any amount of tax or of interest on tax which is due from any person unless the amount has been agreed in writing between that person and the Board or has been determined and specified in a notice under section 221 above.
- (2) Where an amount has been so determined and specified but an appeal to which this subsection applies is pending against the determination the Board shall not take any legal proceedings to recover the amount determined except such part of it as may be agreed in writing or determined and specified in a further notice under section 221 above to be a part not in dispute.
- (3) Subsection (2) above applies to any appeal under section 222 above but not to any further appeal; and section 222 above shall have effect, in relation to a determination made in pursuance of subsection (2) above, as if [^{F1}subsections (4) to (4B)] of that section were omitted.

Textual Amendments

- F1** Words in s. 242(3) substituted (27.7.1993: the substituting section applying as mentioned in s. 200(3) of c. 34) by 1993 c. 34, s. 200(2)(3).

Status: Point in time view as at 21/03/2000.

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

243 Scotland: recovery of tax in sheriff court.

In Scotland, tax and interest on tax may, without prejudice to any other remedy, and if the amount of the tax and interest does not exceed the sum for the time being specified in section 35(1)(a) of the ^{M1}Sheriff Courts (Scotland) Act 1971, be sued for and recovered in the sheriff court.

Modifications etc. (not altering text)

C1 See Part II, Other Legislation.

Marginal Citations

M1 [1971 c.58.](#)

244 Rights to address court.

An officer of the Board who is authorised by the Board to do so may address the court in any proceedings in a county court or sheriff court for the recovery of tax or interest on tax.

Status:

Point in time view as at 21/03/2000.

Changes to legislation:

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Cross
Heading: Recovery of tax.