



# Inheritance Tax Act 1984

## 1984 CHAPTER 51

### PART VII

#### LIABILITY

*Burden of tax, etc.*

#### **213 Refund by instalments.**

Where a person has paid to the Board any tax which is or might at his option have been payable by instalments and he is entitled to recover the whole or part of it from another person, that other person shall, unless otherwise agreed between them, be entitled to refund the tax or that part by the same instalments (with the same interest thereon) as those by which it might have been paid to the Board.

**Status:**

Point in time view as at 19/07/2007.

**Changes to legislation:**

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 213.