



# Inheritance Tax Act 1984

## 1984 CHAPTER 51

### PART VIII

#### ADMINISTRATION AND COLLECTION

##### *Accounts and information*

#### [<sup>F1</sup>218A Instruments varying dispositions taking effect on death

- (1) Where—
- (a) an instrument is made varying any of the dispositions of the property comprised in the estate of a deceased person immediately before his death,
  - (b) the instrument contains a statement under subsection (2) of section 142 above, and
  - (c) the variation results in additional tax being payable,
- the relevant persons (within the meaning of that subsection) shall, within six months after the day on which the instrument is made, deliver a copy of it to the Board and notify them of the amount of the additional tax.
- (2) To the extent that any of the relevant persons comply with the requirements of this section, the others are discharged from the duty to comply with them.]

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#### Textual Amendments

- F1** S. 218A inserted (24.7.2002 with application as mentioned in s. 120(4) of the amending Act) by 2002 c. 23, s. 120(2)(4)

**Status:**

Point in time view as at 24/07/2002.

**Changes to legislation:**

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 218A.