



Inheritance Tax Act 1984

1984 CHAPTER 51

PART VIII

ADMINISTRATION AND COLLECTION

Accounts and information

VALID FROM 28/07/2000

[^{F1}220A Exchange of information with other countries.

- (1) If Her Majesty by Order in Council declares that arrangements specified in the Order have been made with the government of any territory outside the United Kingdom with a view to the exchange of information necessary for carrying out—
 - (a) the domestic laws of the United Kingdom concerning inheritance tax; and
 - (b) the laws of the territory to which the arrangements relate concerning any taxes imposed by the laws of that territory which are of a similar character to that tax or are chargeable on or by reference to death or gifts inter vivos, and that it is expedient that those arrangements shall have effect, then those arrangements shall have effect notwithstanding anything in any enactment.
- (2) Any Order in Council made under this section revoking an earlier such Order in Council may contain such transitional provisions as appear to Her Majesty to be necessary or expedient.
- (3) An Order under this section shall not be submitted to Her Majesty in Council unless a draft of the Order has been laid before and approved by a resolution of the House of Commons.
- (4) Where any arrangements have effect by virtue of this section, no obligation of secrecy shall prevent the Board or an authorised officer of the Board from disclosing to any authorised officer of the government with which the arrangements are made such information as is required to be disclosed in accordance with the arrangements.

Status: Point in time view as at 01/07/1992. This version of this provision is not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 220A. (See end of Document for details)

(5) Neither the Board nor an authorised officer of the Board shall disclose any information in pursuance of any arrangements having effect by virtue of this section unless satisfied that the government with which the arrangements are made is bound by, or has undertaken to observe, rules of confidentiality with respect to the information which are not less strict than those applying to it in the United Kingdom.]

Textual Amendments

F1 [S. 220A](#) inserted (28.7.2000) by [2000 c. 17, s. 147\(1\)](#)

Status:

Point in time view as at 01/07/1992. This version of this provision is not valid for this point in time.

Changes to legislation:

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 220A.