



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—

Status: Point in time view as at 19/07/2007. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 221. (See end of Document for details)

- (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.*

Status:

Point in time view as at 19/07/2007. This version of this provision has been superseded.

Changes to legislation:

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