



# Inheritance Tax Act 1984

## 1984 CHAPTER 51

### PART VIII

#### ADMINISTRATION AND COLLECTION

##### *Determinations [<sup>F1</sup>, reviews] and appeals*

##### **[<sup>F1</sup>223C HMRC offer review**

- (1) Subsections (2) to (6) apply if HMRC notify the appellant of an offer to review the matter in question.
- (2) When HMRC notify the appellant of the offer, HMRC must also notify the appellant of HMRC's view of the matter in question.
- (3) If, within the acceptance period, the appellant notifies HMRC of acceptance of the offer, HMRC must review the matter in question in accordance with section 223E.
- (4) If the appellant does not give HMRC such a notification within the acceptance period, HMRC's view of the matter in question shall be conclusive for the purposes of this Act.
- (5) The same consequences shall follow for all purposes as would have followed if, on the date that HMRC gave notice of their view, the tribunal had determined the appeal in accordance with its terms.
- (6) Subsection (4) does not apply to the matter in question if, or to the extent that, the appellant notifies the appeal to the tribunal under section 223H.
- (7) HMRC may not notify the appellant of an offer to review the matter in question (and, accordingly, HMRC shall not be required to conduct a review) if—
  - (a) HMRC have already given a notification under this section in relation to the matter in question,
  - (b) the appellant has given a notification under section 223B in relation to the matter in question, or

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*Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 223C. (See end of Document for details)*

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- (c) the appellant has notified the appeal to the court under section 222(3), the appropriate Lands tribunal under section 222(4) or the tribunal under section 223D.
- (8) In this section “acceptance period” means the period of 30 days beginning with the date of the document by which HMRC notify the appellant of the offer to review the matter in question.]

**Textual Amendments**

- F1** Ss. 223A-223I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 3(1), **Sch. 1 para. 117**

**Changes to legislation:**

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 223C.