



Inheritance Tax Act 1984

1984 CHAPTER 51

PART VIII

ADMINISTRATION AND COLLECTION

Recovery of tax

244 Rights to address court.

An officer of the Board who is authorised by the Board to do so may address the court in any proceedings in a county court or sheriff court for the recovery of tax or interest on tax.

Status:

Point in time view as at 01/02/1991. This version of this provision has been superseded.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 244.