

Status: Point in time view as at 16/07/1992.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 8. (See end of Document for details)

SCHEDULES

SCHEDULE 16

GENERAL AND SPECIAL COMMISSIONERS

Inheritance tax appeals

8 The following section shall be inserted in the ^{M1}Inheritance Tax Act 1984 after section 225—

“225A Extension of regulation-making powers.

- (1) Section 46A of the Taxes Management Act 1970 (regulations about jurisdiction of General and Special Commissioners) shall apply in relation to appeals or other proceedings under this Part of this Act as it applies in relation to appeals or other proceedings under the Taxes Acts, but with the omission from subsection (1) of—
 - (a) paragraphs (a) and (b), and
 - (b) the words “General Commissioners or” in paragraph (c).
- (2) Sections 56B, 56C and 56D of the Taxes Management Act 1970 (regulations about practice and procedure of General and Special Commissioners) shall apply in relation to appeals or other proceedings under this Part of this Act as they apply in relation to appeals or other proceedings under the Taxes Acts.
- (3) In this section, “the Taxes Acts” has the meaning given in section 118(1) of the Taxes Management Act 1970.”

Marginal Citations

M1 1984 c. 51.

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