

SCHEDULE 1

Consequential amendments to primary legislation

Inheritance Tax Act 1984

167. In section 222 of the Inheritance Tax Act 1984⁽¹⁾ (appeals against determinations)—

- (a) in subsection (4) omit “Lands”;
- (b) in subsection (4A) omit “Lands”;
- (c) in subsection (4B)—
 - (i) for “appropriate Lands tribunal” substitute “appropriate tribunal”; and
 - (ii) in paragraph (a) for “Lands Tribunal” substitute “Upper Tribunal”.

(1) 1984 c.51. Section 222(4B) was substituted by section 200 of the Finance Act 1993 (c.34) and amended by the Transfer of Tribunal Functions and Revenue and Customs Order 2009 (S.I. 2009/56).