

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Inheritance Tax Act 1984

110. In section 54A(3) (special rate of charge where settled property affected by potentially exempt transfer)(**1**) for “Special Commissioners” substitute “tribunal”.

(1) Section 54A was inserted by section 96 of, and paragraph 1 of Schedule 7 to, the [Finance \(No 2\) Act 1987 \(c. 51\)](#).