



# Inheritance Tax Act 1984

## 1984 CHAPTER 51

### PART VII

#### LIABILITY

*Burden of tax, etc.*

#### **211 Burden of tax on death.**

- (1) Where personal representatives are liable for tax on the value transferred by chargeable transfer made on death, the tax shall be treated as part of the general testamentary and administration expenses of the estate, but only so far as it is attributable to the value of property in the United Kingdom which—
  - (a) vests in the deceased's personal representatives, and
  - (b) was not immediately before the death comprised in a settlement.
- (2) Subsection (1) above shall have effect subject to any contrary intention shown by the deceased in his will.
- (3) Where any amount of tax paid by personal representatives on the value transferred by a chargeable transfer made on death does not fall to be borne as part of the general testamentary and administration expenses of the estate, that amount shall, where occasion requires, be repaid to them by the person in whom the property to the value of which the tax is attributable is vested.
- (4) References in this section to tax include references to interest on tax.

#### **212 Powers to raise tax.**

- (1) Where a person is liable, otherwise than as transferor, and otherwise than under section 203 above, for tax attributable to the value of any property he shall, for the purpose of paying the tax or raising the amount of it when paid, have power, whether or not the property is vested in him, to raise the amount of the tax by sale or mortgage of, or a terminable charge on, that property or any part of it.

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*Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, Cross Heading: Burden of tax, etc.. (See end of Document for details)*

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- (2) A person having a limited interest in any property who pays the tax attributable to the value of that property shall be entitled to the like charge as if the tax so attributable had been raised by means of a mortgage to him.
- (3) Any money held on the trusts of a settlement may be expended in paying the tax attributable to the value of any property comprised in the settlement and held on the same trusts.
- (4) References in this section to tax include references to interest on tax and to costs properly incurred in respect of tax.

### **213 Refund by instalments.**

Where a person has paid to the Board any tax which is or might at his option have been payable by instalments and he is entitled to recover the whole or part of it from another person, that other person shall, unless otherwise agreed between them, be entitled to refund the tax or that part by the same instalments (with the same interest thereon) as those by which it might have been paid to the Board.

### **214 Certificates of tax paid.**

- (1) On an application being made in such form as the Board may prescribe by a person who has paid or borne the tax attributable to the value of any property, being tax for which he is not ultimately liable, the Board shall grant a certificate specifying the tax paid and the debts and incumbrances allowed in valuing the property.
- (2) Except to the extent of any repayment which may be or become due from the Board, a certificate under subsection (1) above shall be conclusive as between any person by whom the tax specified in the certificate falls to be borne and the person seeking to recover the tax from him; and any repayment of the tax falling to be made by the Board shall be duly made if made to the person producing the certificate.
- (3) References in this section to tax include references to interest on tax.

**Changes to legislation:**

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Cross  
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