



Inheritance Tax Act 1984

1984 CHAPTER 51

PART VIII

ADMINISTRATION AND COLLECTION

Determinations [^{F1}, reviews] and appeals

222 Appeals against determinations.

(1) A person on whom a notice under section 221 above has been served may, within thirty days of the service, appeal against any determination specified in it by notice in writing given to the Board and specifying the grounds of appeal.

[^{F1}(2) Sections 223D, 223G and 223H provide for notification of the appeal to the tribunal.]

(3) Where—

- (a) it is so agreed between the appellant and the Board, or
- (b) the High Court, on an application made by the appellant, is satisfied that the matters to be decided on the appeal are likely to be substantially confined to questions of law and gives leave for that purpose,

the appeal may be [^{F2}notified] to the High Court.

[^{F3}(4) An appeal on any question as to the value of land in the United Kingdom may be [^{F4}notified] to the appropriate ^{F5}. . . tribunal.

[The appeal may be notified under subsection (3) or (4) only if it could be notified to ^{F6}(4ZA) the tribunal under section 223D, 223G or 223H.]

[^{F7}(4A) If and so far as the question in dispute on any appeal under this section which has been notified to the tribunal or the High Court is a question as to the value of land in the United Kingdom, the question shall be determined on a reference to the appropriate ^{F8}. . . tribunal.]

(4B) In this section the [^{F9}appropriate tribunal] means—

- (a) where the land is in England or Wales, the [^{F10}Upper Tribunal];

Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 222. (See end of Document for details)

- (b) where the land is in Scotland, the Lands Tribunal for Scotland;
- (c) where the land is in Northern Ireland, the Lands Tribunal for Northern Ireland.]

(5) In the application of this section to Scotland, for references to the High Court there shall be substituted references to the Court of Session.

Textual Amendments

- F1** S. 222(2) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 3(1), **Sch. 1 para. 115(2)**
- F2** Word in s. 222(3) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 3(1), **Sch. 1 para. 115(3)**
- F3** S. 222(4)(4A)(4B) substituted (27.7.1993: the substituting section applying as mentioned in s. 200(3) of c. 34) for s. 222(4), by [1993 c. 34](#), **s. 200(1)(3)**.
- F4** Word in s. 222(4) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 3(1), **Sch. 1 para. 115(4)(a)**
- F5** Word in s. 222(4) omitted (1.6.2009) by virtue of [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\)](#), art. 5(1)(2), **Sch. 1 para. 167(a)** (with Sch. 5)
- F6** S. 222(4ZA) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 3(1), **Sch. 1 para. 115(5)**
- F7** S. 222(4A) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 3(1), **Sch. 1 para. 115(6)**
- F8** Word in s. 222(4A) omitted (1.6.2009) by virtue of [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\)](#), art. 5(1)(2), **Sch. 1 para. 167(b)** (with Sch. 5)
- F9** Words in s. 222(4B) substituted (1.6.2009) by [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\)](#), art. 5(1)(2), **Sch. 1 para. 167(c)(i)** (with Sch. 5)
- F10** Words in s. 222(4B)(a) substituted (1.6.2009) by [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\)](#), art. 5(1)(2), **Sch. 1 para. 167(c)(ii)** (with Sch. 5)

Changes to legislation:

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 222.