



# Inheritance Tax Act 1984

## 1984 CHAPTER 51

### PART VIII

#### ADMINISTRATION AND COLLECTION

##### *Determinations [<sup>F1</sup>, reviews] and appeals*

##### **[<sup>F1</sup>223F Effect of conclusions of review**

- (1) This section applies if HMRC give notice of the conclusions of a review (see section 223E(6) and (9)).
- (2) The conclusions of the review shall be conclusive for the purposes of this Act.
- (3) Subsections (2) and (3) do not apply to the matter in question if, or to the extent that, the appellant notifies the appeal to the tribunal under section 223G.]

##### **Textual Amendments**

- F1** Ss. 223A-223I 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. 117](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 223F.