



Inheritance Tax Act 1984

1984 CHAPTER 51

PART VIII

ADMINISTRATION AND COLLECTION

Determinations [F1, reviews] and appeals

[F1 223I Interpretation of sections 223A to 223I

- (1) In sections 223A to 223H—
 - (a) “matter in question” means the matter to which an appeal relates;
 - (b) a reference to a notification is a reference to a notification in writing.
- (2) In sections 223A to 223H, a reference to the appellant includes a person acting on behalf of the appellant except in relation to—
 - (a) notification of HMRC's view under section 223B(2);
 - (b) notification by HMRC of an offer of review (and of their view of the matter) under section 223C;
 - (c) notification of the conclusions of a review under section 223E(6); and
 - (d) notification of the conclusions of a review under section 223E(9).
- (3) But if a notification falling within any of the paragraphs of subsection (2) is given to the appellant, a copy of the notification may also be given to a person acting on behalf of the appellant.]

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 223I.