



# Inheritance Tax Act 1984

## 1984 CHAPTER 51

### PART VIII

#### ADMINISTRATION AND COLLECTION

##### *Inland Revenue charge for unpaid tax*

#### **238 Effect of purchases.**

- (1) Where property subject to an Inland Revenue charge, or an interest in such property, is disposed of to a purchaser, then if at the time of the disposition—
- (a) in the case of land in England and Wales, the charge was not registered as a land charge or, in the case of registered land, was not protected by notice on the register, or
  - (b) in the case of land in Northern Ireland the title to which is registered under the <sup>M1</sup>Land Registration Act (Northern Ireland) 1970, the charge was not entered as a burden on the appropriate register maintained under that Act or was not protected by a caution or inhibition under that Act or, in the case of other land in Northern Ireland, the purchaser had no notice of the facts giving rise to the charge, or
  - (c) in the case of personal property situated in the United Kingdom other than such property as is mentioned in paragraph (a) or (b) above, and of any property situated outside the United Kingdom, the purchaser had no notice of the facts giving rise to the charge, or
  - (d) in the case of any property, a certificate of discharge had been given by the Board under section 239 below and the purchaser had no notice of any fact invalidating the certificate,
- the property or interest shall then cease to be subject to the charge but the property for the time being representing it shall be subject to it.
- (2) Where property subject to an Inland Revenue charge, or an interest in such property, is disposed of to a purchaser in circumstances where it does not then cease to be subject

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*Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 238. (See end of Document for details)*

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to the charge, it shall cease to be subject to it at the end of the period of six years beginning with the later of—

- (a) the date on which the tax became due, and
- (b) the date on which a full and proper account of the property was first delivered to the Board in connection with the chargeable transfer concerned.

(3) In this section “the time of the disposition” means—

- [<sup>F1</sup>(a) in relation to registered land—
  - (i) if the disposition is required to be completed by registration, the time of registration, and
  - (ii) otherwise, the time of completion,]
- (b) in relation to other property, the time of completion.

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**Textual Amendments**

**F1** S. 238(3)(a) substituted (13.10.2003) by 2002 c. 9, ss. 133, 136(2), Sch. 11 para. 17 (with s. 129); S.I. 2003/1725, art. 2(1)

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**Modifications etc. (not altering text)**

**C1** S. 238 extended (13.10.2003) by 2002 c. 9, ss. 31, 136(2) (with s. 129); S.I. 2003/1725, art. 2(1)

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**Marginal Citations**

**M1** 1970 c.18 (N.I.).

**Changes to legislation:**

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 238.