



# Inheritance Tax Act 1984

## 1984 CHAPTER 51

### PART VIII

#### ADMINISTRATION AND COLLECTION

##### *Miscellaneous*

#### **261 Scotland inventories.**

In the application of this Part of this Act to Scotland, references to an account required to be delivered to the Board by the personal representatives of a deceased person, however expressed, shall be construed as references to such an inventory or additional inventory as is mentioned in section 38 of the <sup>M1</sup>Probate and Legacy Duties Act 1808 which has been duly exhibited as required by that section.

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#### **Marginal Citations**

**M1** 1808 c.149.

**Changes to legislation:**

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 261.