

*These notes refer to the Land Registration Act 2002
(c.9) which received Royal Assent on 26 February 2002*

LAND REGISTRATION ACT 2002

EXPLANATORY NOTES

COMMENTARY ON THE SECTIONS

Part 3 : Dispositions of Registered Land

Effect of dispositions on priority

Section 31: Inland Revenue charges

73. [Section 31](#) provides that the effect of a disposition of a registered estate or charge on an Inland Revenue charge under section 237 of the Inheritance Tax Act 1984 is to be determined in accordance with the relevant provisions of the Act, and not under sections 28 to 30 of the Act.