



Land Registration Act 2002

2002 CHAPTER 9

PART 3

DISPOSITIONS OF REGISTERED LAND

Effect of dispositions on priority

31 Inland Revenue charges

The effect of a disposition of a registered estate or charge on a charge under section 237 of the Inheritance Tax Act 1984 (c. 51) (charge for unpaid tax) is to be determined, not in accordance with sections 28 to 30 above, but in accordance with sections 237(6) and 238 of that Act (under which a purchaser in good faith for money or money's worth takes free from the charge in the absence of registration).

Changes to legislation:

There are currently no known outstanding effects for the Land Registration Act 2002, Section 31.