
STATUTORY INSTRUMENTS

2004 No. 2543

**The Inheritance Tax (Delivery of Accounts)
(Excepted Estates) Regulations 2004**

Discharge of persons and property from tax

8.—(1) Subject to paragraph (2) and regulation 9, if the information specified in regulation 6 has been produced in accordance with these Regulations, all persons shall on the expiration of the prescribed period be discharged from any claim for tax on the value transferred by the chargeable transfer made on the deceased's death and attributable to the value of the property comprised in an excepted estate and any Inland Revenue charge for that tax shall then be extinguished.

(2) Paragraph (1) shall not apply if within the prescribed period the Board issue a notice to—

- (a) the person or persons who would apart from these Regulations be required to deliver an account under section 216 of the 1984 Act, or
- (b) the solicitor or agent of that person or those persons who produced the specified information pursuant to regulation 6,

requiring additional information or documents to be produced in relation to the specified information produced pursuant to regulation 6.