

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Inheritance Tax Act 1984

125.—(1) Section 272 (general interpretation) is amended as follows.

(2) Omit the entry for “Special Commissioners”.

(3) Insert the following definitions at the appropriate places—

““HMRC” means Her Majesty’s Revenue and Customs;”;

““the TCEA 2007” means the Tribunals, Courts and Enforcement Act 2007;”;

““the tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal,”.