



Inheritance Tax Act 1984

1984 CHAPTER 51

PART VII

LIABILITY

Special cases

206^{F1}

Textual Amendments

F1 Repealed by Finance Act 1988 s. 148 and Sch. 14, Part X, with effect from 15 March 1988.

207 Conditional exemption, etc.

- (1) Where tax is chargeable under section 32 above on the occurrence of an event which is a chargeable event with respect to any property by virtue of subsection (2) or subsection (3)(a) of that section, the person liable for the tax is the person who, if the property were sold—
 - (a) in a case within subsection (2) of that section, at the time the tax becomes chargeable, and
 - (b) in a case within subsection (3)(a), immediately after the death, would be entitled to receive (whether for his benefit or not) the proceeds of sale or any income arising from them.
- (2) Where tax is chargeable under section 32 above on the occurrence of an event which is a chargeable event with respect to any property by virtue of subsection (3)(b) of that section, the person liable for the tax is the person by whom or for whose benefit the property is disposed of.

[^{F2}(2A) Where tax is chargeable under section 32A above on the occurrence of an event which is a chargeable event with respect to any property by virtue of subsection (3)

*Changes to legislation: There are currently no known outstanding effects for the
 Inheritance Tax Act 1984, Cross Heading: Special cases. (See end of Document for details)*

- or subsection (4)(a) of that section, the person liable for the tax is the person who, if the property were sold—
- (a) in a case within subsection (3) of that section, at the time the tax becomes chargeable, and
 - (b) in a case within subsection (4)(a), immediately after the death,
- would be entitled to receive (whether for his benefit or not) the proceeds of sale or any income arising from them.
- (2B) Where tax is chargeable under section 32A above on the occurrence of an event which is a chargeable event with respect to any property by virtue of subsection (4)(b) of that section, the person liable for the tax is the person by whom or for whose benefit the property is disposed of.]
- (3) The persons liable for tax charged under [^{F3}section 79(3A)] above are—
- (a) the trustees of the settlement concerned, and
 - (b) any person for whose benefit any of the property or income from it is applied at or after the time of the event occasioning the charge.
- (4) The person liable for tax chargeable under paragraph 1(1) or 3(1) of Schedule 5 to this Act is the person who, if the property were sold at the time the tax becomes chargeable, would be entitled to receive (whether for his benefit or not) the proceeds of sale or any income arising from them.
- (5) The person liable for tax chargeable under paragraph 1(2) or 3(2) of Schedule 5 to this Act is the person by whom or for whose benefit the property is disposed of.

Textual Amendments

- F2** Finance Act 1985 Sch. 26, para. 10, *in relation to events occurring after 18 March 1985.*
- F3** Words in s. 207(3) substituted (with effect in accordance with s. 12(9) of the amending Act) by [Finance \(No. 2\) Act 2015 \(c. 33\), s. 12\(8\)\(a\)](#)

208 Woodlands.

The person liable for tax chargeable under section 126 above in relation to a disposal is the person who is entitled to the proceeds of sale or would be so entitled if the disposal were a sale.

209 Succession in Scotland.

- (1) A person shall not be liable under section 200(1)(a) above for tax attributable to the value of any heritable property in Scotland which is vested in him as executor in the circumstances and for the purposes mentioned in subsection (1) or (2) of section 18 of the ^{M1}Succession (Scotland) Act 1964.
- (2) The persons liable for tax chargeable under section 147(4) above are the person who claims legitim [^{F4}or rights under section 131 of the Civil Partnership Act 2004] and any person mentioned in section 200(1)(c) above.
- (3) Section 200(1)(a) shall not apply in relation to tax chargeable under section 147(4) above, but section 204(1) shall apply in relation to the person who claims legitim [^{F4}or rights under section 131 of the Civil Partnership Act 2004] as it applies in relation to the personal representatives of a deceased person.

Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, Cross Heading: Special cases. (See end of Document for details)

Textual Amendments

F4 Words in s. 209(2)(3) inserted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **37**

Marginal Citations

M1 [1964 c.41](#).

210 Pension rights, etc.

[^{F5}(1)] Where any tax chargeable on a transfer of value is attributable to the value of an interest satisfying the conditions of paragraphs (a) and (b) of section 151(2) above, the persons liable for the tax shall not include the trustees of the scheme or fund concerned but shall, if the transfer is made on the death of the person entitled to the interest, include his personal representatives.

[^{F6}(2) ^{F7}

[^{F8}(3) ^{F7}

Textual Amendments

F5 S. 210 renumbered as s. 210(1) (6.4.2006) by [Finance Act 2006 \(c. 25\)](#), s. 160, **Sch. 22 para. 6**

F6 S. 210(2) inserted (6.4.2006) by [Finance Act 2006 \(c. 25\)](#), s. 160, **Sch. 22 para. 6**

F7 S. 210(2)(3) omitted (with effect as mentioned in Sch. 16 paras. 85, 106 of the amending Act) by virtue of [Finance Act 2011 \(c. 11\)](#), s. 65, **Sch. 16 para. 53**

F8 S. 210(3) inserted (with effect as mentioned in Sch. 28 para. 15(3) of the amending Act) by [Finance Act 2008 \(c. 9\)](#), s. 91, **Sch. 28 para. 11**

Changes to legislation:

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Cross
Heading: Special cases.