



# Inheritance Tax Act 1984

## 1984 CHAPTER 51

### PART VIII

#### ADMINISTRATION AND COLLECTION

##### *Accounts and information*

#### **216 Delivery of accounts.**

- (1) Except as otherwise provided by this section or by regulations under section 256 below, the personal representatives of a deceased person and every person who—
- (a) is liable as transferor for tax on the value transferred by a chargeable transfer, or would be so liable if tax were chargeable on that value, or
  - (b) is liable as trustee of a settlement for tax on the value transferred by a transfer of value, or would be so liable if tax were chargeable on that value, or
  - [<sup>F1</sup>(bb) is liable under section 199(1)(b) above for tax on the value transferred by a potentially exempt transfer which proves to be a chargeable transfer, or would be so liable if tax were chargeable on that value, or
  - (bc) is liable under section 200(1)(c) above for tax on the value transferred by a chargeable transfer made on death, so far as the tax is attributable to the value of property which, apart from section 102(3) of the Finance Act 1986, would not form part of the deceased's estate, or would be so liable if tax were chargeable on the value transferred on the death, or]
  - <sup>F2</sup>(bca) .....
  - [<sup>F3</sup>(bd) is liable under section 201(1)(b), (c) or (d) above for tax on the value transferred by a potentially exempt transfer which is made under section 52 above and which proves to be a chargeable transfer, or would be so liable if tax were chargeable on that value, or]
  - (c) is liable as trustee of a settlement for tax on an occasion on which tax is chargeable under Chapter III of Part III of this Act (apart from section 79), or would be so liable if tax were chargeable on the occasion,

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shall deliver to the Board an account specifying to the best of his knowledge and belief all appropriate property and the value of that property.

- (2) Where in the case of the estate of a deceased person no grant of representation or confirmation has been obtained in the United Kingdom before the expiration of the period of twelve months from the end of the month in which the death occurred—
- (a) every person in whom any of the property forming part of the estate vests (whether beneficially or otherwise) on or at any time after the deceased's death or who at any such time is beneficially entitled to an interest in possession in any such property, and
  - (b) where any of the property is at any such time comprised in a settlement and there is no person beneficially entitled to an interest in possession in that property, every person for whose benefit any of that property (or income from it) is applied at any such time,

shall deliver to the Board an account specifying to the best of his knowledge and belief the appropriate property vested in him, in which he has an interest or which (or income from which) is applicable for his benefit and the value of that property.

[<sup>F4</sup>(3) Subject to subsections (3A) and (3B) below, where an account is to be delivered by personal representatives (but not where it is to be delivered by a person who is an executor of the deceased only in respect of settled land in England and Wales), the appropriate property is—

- (a) all property which formed part of the deceased's estate immediately before his death <sup>F5</sup> . . . , other than property which would not, apart from section 102(3) of the <sup>M1</sup>Finance Act 1986, form part of his estate; and
- (b) all property to which was attributable the value transferred by any chargeable transfers made by the deceased within seven years of his death.

(3A) If the personal representatives, after making the fullest enquiries that are reasonably practicable in the circumstances, are unable to ascertain the exact value of any particular property, their account shall in the first instance be sufficient as regards that property if it contains—

- (a) a statement to that effect;
- (b) a provisional estimate of the value of the property; and
- (c) an undertaking to deliver a further account of it as soon as its value is ascertained.

(3B) The Board may from time to time give such general or special directions as they think fit for restricting the property to be specified in pursuance of subsection (3) above by any class of personal representatives.]

(4) Where subsection (3) above does not apply the appropriate property is any property to the value of which the tax is or would be attributable <sup>F6</sup> . . . .

(5) Except in the case of an account to be delivered by personal representatives, a person shall not be required to deliver an account under this section with respect to any property if a full and proper account of the property, specifying its value, has already been delivered to the Board by some other person who—

- (a) is or would be liable for the tax attributable to the value of the property, and
- (b) is not or would not be liable with him jointly as trustee;

and a person within subsection (2) above shall not be required to deliver an account under that subsection if he or another person within that subsection has satisfied the Board that an account will in due course be delivered by the personal representatives.

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- (6) An account under the preceding provisions of this section shall be delivered—
- (a) in the case of an account to be delivered by personal representatives, before the expiration of the period of twelve months from the end of the month in which the death occurs, or, if it expires later, the period of three months beginning with the date on which the personal representatives first act as such;
  - <sup>F7</sup>(aa) in the case of an account to be delivered by a person within subsection (1)(bb) [<sup>F8</sup>or (bd)] above, before the expiration of the period of twelve months from the end of the month in which the death of the transferor occurs;
  - (ab) in the case of an account to be delivered by a person within subsection (1)(bc) above, before the expiration of the period of twelve months from the end of the month in which the death occurs;]
  - <sup>F9</sup>(ac) .....
  - <sup>F10</sup>(ad) in the case of an account to be delivered by a person within subsection (1)(c) above, before the expiration of the period of six months from the end of the month in which the occasion concerned occurs;]
  - (b) in the case of an account to be delivered by a person within subsection (2) above, before the expiration of the period of three months from the time when he first has reason to believe that he is required to deliver an account under that subsection;
  - (c) in the case of an account to be delivered by any other person, before the expiration of the period of twelve months from the end of the month in which the transfer is made or, if it expires later, the period of three months beginning with the date on which he first becomes liable for tax.
- (7) A person liable for tax under section 32 [<sup>F11</sup>or 32A], 79 [<sup>F12</sup>or 126] above or under Schedule 5 to this Act shall deliver an account under this section before the expiration of the period of six months from the end of the month in which the event by reason of which the tax is chargeable occurs.

#### Textual Amendments

- F1** Finance Act 1986 Sch. 19, para. 29, with effect from 18 March 1986.
- F2** S. 216(1)(bca) 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. 54(2)
- F3** Finance Act 1987 (No.2) Sch. 7, para. 4(2), with effect from 17 March 1987.
- F4** S. 216(3)(3A)(3B) substituted for s. 216(3) (27.7.1999 with effect as mentioned in s. 105(2) of the amending Act) by 1999 c. 16, s. 105
- F5** Words in s. 216(3)(a) 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. 54(3)
- F6** Words in s. 216(4) 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. 54(4)
- F7** Finance Act 1986 Sch. 19, para. 29(3), with effect from 18 March 1986.
- F8** Finance Act 1987 (No.2) Sch. 7, para. 4(3), with effect from 17 March 1987.
- F9** S. 216(6)(ac) omitted (with effect as mentioned in Sch. 16 para. 85 of the amending Act) by virtue of Finance Act 2011 (c. 11), s. 65, Sch. 16 para. 54(5)
- F10** S. 216(6)(ad) inserted (with effect in accordance with Sch. 25 para. 5(4) of the amending Act) by Finance Act 2014 (c. 26), Sch. 25 para. 5(1)
- F11** Finance Act 1985 Sch. 26, para. 11, in relation to events occurring after 18 March 1985.
- F12** Words in s. 216(7) substituted (with effect as mentioned in Sch. 16 para. 85 of the amending Act) by virtue of Finance Act 2011 (c. 11), s. 65, Sch. 16 para. 54(6)

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**Modifications etc. (not altering text)**

- C1 S. 216 excluded (1.8.2002) by [S.I. 2002/1733, reg. 4](#)
- C2 S. 216 excluded (1.8.2002) by [S.I. 2002/1731, reg. 3](#)
- C3 [S. 216\(6\)\(ad\)](#) applied (with effect in accordance with Sch. 10 para. 9 and with application in accordance with Sch. 10 para. 11(1) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 10 para. 11\(2\)](#)
- C4 [S. 216\(6\)\(ad\)](#) applied (with modifications) (with effect in accordance with s. 30(9)-(12) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), s. 30\(16\)\(17\)](#)

**Marginal Citations**

- M1 1986 c.41.

**217 Defective accounts.**

If a person who has delivered an account under section 216 above discovers at any time that the account is defective in a material respect by reason of anything contained in or omitted from it he shall, within six months of that time, deliver to the Board a further account containing such information as may be necessary to remedy the defect.

**218 Non-resident trustees.**

- (1) Where any person, in the course of a trade or profession carried on by him, other than the profession of a barrister, has been concerned with the making of a settlement and knows or has reason to believe—
  - (a) that the settlor was domiciled in the United Kingdom, and
  - (b) that the trustees of the settlement are not or will not be resident in the United Kingdom,
 he shall, within three months of the making of the settlement, make a return to the Board stating the names and addresses of the settlor and of the trustees of the settlement.
- (2) A person shall not be required to make a return under this section in relation to—
  - (a) any settlement made by will, or
  - (b) any other settlement, if such a return in relation to that settlement has already been made by another person or if an account has been delivered in relation to it under section 216 above.
- (3) For the purposes of this section trustees of a settlement shall be regarded as not resident in the United Kingdom unless the general administration of the settlement is ordinarily carried on in the United Kingdom and the trustees or a majority of them (and, where there is more than one class of trustees, a majority of each class) are for the time being resident in the United Kingdom.

**[<sup>F13</sup>218A Instruments varying dispositions taking effect on death**

- (1) Where—
  - (a) an instrument is made varying any of the dispositions of the property comprised in the estate of a deceased person immediately before his death,
  - (b) the instrument contains a statement under subsection (2) of section 142 above,
 and

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(c) the variation results in additional tax being payable, the relevant persons (within the meaning of that subsection) shall, within six months after the day on which the instrument is made, deliver a copy of it to the Board and notify them of the amount of the additional tax.

(2) To the extent that any of the relevant persons comply with the requirements of this section, the others are discharged from the duty to comply with them.]

**Textual Amendments**

**F13** S. 218A inserted (24.7.2002 with application as mentioned in s. 120(4) of the amending Act) by 2002 c. 23, s. 120(2)(4)

**219 Power to require information.**

F14 .....

**Textual Amendments**

**F14** Ss. 219, 219A, 219B omitted (1.4.2010) by virtue of The Finance Act 2009, Section 96 and Schedule 48 (Appointed Day, Savings and Consequential Amendments) Order 2009 (S.I. 2009/3054), art. 3, {Sch. para. 2(2)} (with art. 4)

[<sup>F15</sup>**219A Power to call for documents etc.**

F16 .....]

**Textual Amendments**

**F15** Ss. 219A, 219B inserted (27.7.1999) by 1999 c. 16, s. 106  
**F16** Ss. 219, 219A, 219B omitted (1.4.2010) by virtue of The Finance Act 2009, Section 96 and Schedule 48 (Appointed Day, Savings and Consequential Amendments) Order 2009 (S.I. 2009/3054), art. 3, {Sch. para. 2(2)} (with art. 4)

<sup>F17</sup>**219B Appeal against requirement to produce documents etc.**

F18 .....

**Textual Amendments**

**F17** Ss. 219A, 219B inserted (27.7.1999) by 1999 c. 16, s. 106  
**F18** Ss. 219, 219A, 219B omitted (1.4.2010) by virtue of The Finance Act 2009, Section 96 and Schedule 48 (Appointed Day, Savings and Consequential Amendments) Order 2009 (S.I. 2009/3054), art. 3, {Sch. para. 2(2)} (with art. 4)

**220 Inspection of property.**

F19 .....

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**Textual Amendments**

**F19** S. 220 omitted (1.4.2010) by virtue of The Finance Act 2009, Section 96 and Schedule 48 (Appointed Day, Savings and Consequential Amendments) Order 2009 (S.I. 2009/3054), art. 3, {Sch. para. 2(3)}

**220A Exchange of information with other countries.**

**F20** .....

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**Textual Amendments**

**F20** S. 220A repealed (19.7.2006) by Finance Act 2006 (c. 25), s. 178, Sch. 26 Pt. 8(2)

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