



Inheritance Tax Act 1984

1984 CHAPTER 51

PART VIII

ADMINISTRATION AND COLLECTION

Accounts and information

[^{F1}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
 - (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

- F1** [S. 218A](#) inserted (24.7.2002 with application as mentioned in [s. 120\(4\)](#) of the amending Act) by [2002 c. 23, s. 120\(2\)\(4\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 218A.