



Inheritance Tax Act 1984

1984 CHAPTER 51

PART VIII

ADMINISTRATION AND COLLECTION

Miscellaneous

256 Regulations about accounts, etc.

- (1) The Board may make regulations—
- (a) dispensing with the delivery of accounts under section 216 above in such cases as may be specified in [^{F1}or determined under] the regulations;
 - [^{F2}(aa) requiring persons who by virtue of regulations under paragraph (a) above are not required to deliver accounts under section 216 above to produce to the Board, in such manner as may be specified in or determined under the regulations, such information or documents as may be so specified or determined]
 - (b) discharging, subject to such restrictions as may be so specified [^{F3}or determined] , property from an Inland Revenue charge and persons from further claims for tax in cases other than those mentioned in section 239 above;
 - (c) ^{F4}
 - (d) modifying section 264(8) below in cases where the delivery of an account has been dispensed with under the regulations.

[^{F5}(1A) Regulations under subsection (1)(aa) may in particular—

- (a) provide that information or documents must be produced to the Board by producing it or them to—
 - (i) a probate registry in England and Wales;
 - (ii) the sheriff in Scotland;
 - (iii) the Probate and Matrimonial Office in Northern Ireland;

Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 256. (See end of Document for details)

- (b) provide that information or documents produced as specified in paragraph (a) is or are to be treated for any or all purposes of this Act as produced to the Board;
 - (c) provide for the further transmission to the Board of information or documents produced as specified in paragraph (a).]
- (2) ^{F6}
- (3) Regulations under this section may contain such supplementary or incidental provisions as the Board think fit [^{F7}and may make different provision for different cases] .
- [^{F8}(3A) Regulations under this section may only be made—
- (a) in relation to England and Wales, after consulting the Lord Chancellor;
 - (b) in relation to Scotland, after consulting the Scottish Ministers;
 - (c) in relation to Northern Ireland, after consulting the Lord Chief Justice of Northern Ireland.
- (3B) The Lord Chief Justice of Northern Ireland may nominate any of the following to exercise his functions under subsection (3A)—
- (a) the holder of one of the offices listed in Schedule 1 to the Justice (Northern Ireland) Act 2002;
 - (b) a Lord Justice of Appeal (as defined in section 88 of that Act).]
- (4) The power to make regulations under this section shall be exercisable by statutory instrument, which shall be subject to annulment in pursuance of a resolution of the House of Commons.

Textual Amendments

- F1** Words in s. 256(1)(a) substituted (22.7.2004) by Finance Act 2004 (c. 12), s. 293(2)(a)
- F2** S. 256(1)(aa) inserted (22.7.2004) by Finance Act 2004 (c. 12), s. 293(2)(b)
- F3** Words in s. 256(1)(b) inserted (22.7.2004) by Finance Act 2004 (c. 12), s. 293(2)(c)
- F4** S. 256(1)(c) repealed (22.7.2004) by Finance Act 2004 (c. 12), ss. 293(2)(d), 326, Sch. 42 Pt. 4(1)
- F5** S. 256(1A) inserted (22.7.2004) by Finance Act 2004 (c. 12), s. 293(3)
- F6** S. 256(2) repealed (22.7.2004) by Finance Act 2004 (c. 12), ss. 293(4), 326, Sch. 42 Pt. 4(1)
- F7** Words in s. 256(3) inserted (22.7.2004) by Finance Act 2004 (c. 12), s. 293(5)
- F8** S. 256(3A)(3B) substituted for s. 256(3A) (3.4.2006) by Constitutional Reform Act 2005 (c. 4), ss. 15, 148(1), Sch. 4 para. 176; S.I. 2006/1014, art. 2(a), Sch. 1 para. 11(r)

Changes to legislation:

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 256.