



Inheritance Tax Act 1984

1984 CHAPTER 51

PART I

GENERAL

Rates

[^{F1}8B Claims under section 8A

- (1) A claim under section 8A above may be made—
 - (a) by the personal representatives of the survivor within the permitted period, or
 - (b) (if no claim is so made) by any other person liable to the tax chargeable on the survivor's death within such later period as an officer of Revenue and Customs may in the particular case allow.
- (2) If no claim under section 8A above has been made in relation to a person (P) by reference to whose death that section applies in relation to the survivor, the claim under that section in relation to the survivor may include a claim under that section in relation to P if that does not affect the tax chargeable on the value transferred by the chargeable transfer of value made on P's death.
- (3) In subsection (1)(a) above “the permitted period” means—
 - (a) the period of two years from the end of the month in which the survivor dies or (if it ends later) the period of three months beginning with the date on which the personal representatives first act as such, or
 - (b) such longer period as an officer of Revenue and Customs may in the particular case allow.
- (4) A claim made within either of the periods mentioned in subsection (3)(a) above may be withdrawn no later than one month after the end of the period concerned.]

Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 8B. (See end of Document for details)

Textual Amendments

- F1** Ss. 8A-8C inserted (with effect as mentioned in [Sch. 4 para. 9\(1\)](#) of the amending Act) by [Finance Act 2008 \(c. 9\)](#), s. 10, [Sch. 4 para. 2](#) (with transitional modifications in [Sch. 4 paras. 10, 11](#))

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