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Changes to legislation: Constitutional Reform Act 2005, Cross Heading: Inheritance Tax Act 1984 (c. 51) is up to date with all changes known to be in force on or before 04 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 4

OTHER FUNCTIONS OF THE LORD CHANCELLOR AND ORGANISATION OF THE COURTS

PART 1

AMENDMENTS

Inheritance Tax Act 1984 (c. 51)

- 175 The Inheritance Tax Act 1984 is amended as follows.
- 176 In section 256 (regulations about accounts etc), for subsection (3A) substitute—
 - "(3A) Regulations under this section may only be made
 - in relation to England and Wales, after consulting the Lord Chancellor;
 - in relation to Scotland, after consulting the Scottish Ministers;
 - 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)
 - the holder of one of the offices listed in Schedule 1 to the Justice (Northern Ireland) Act 2002;
 - a Lord Justice of Appeal (as defined in section 88 of that Act)."
- 177 (1) Section 257 (form etc of accounts) is amended as follows.
 - (2) In subsection (3) for "Lord Chancellor" substitute "Lord Chief Justice of Northern Ireland ".
 - (3) After subsection (3) insert—
 - "(4) The Lord Chief Justice of Northern Ireland may nominate any of the following to exercise his functions under subsection (3)
 - 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)."

Changes to legislation:

Constitutional Reform Act 2005, Cross Heading: Inheritance Tax Act 1984 (c. 51) is up to date with all changes known to be in force on or before 04 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

View outstanding changes

Changes and effects yet to be applied to the whole Act associated Parts and Chapters: Whole provisions yet to be inserted into this Act (including any effects on those provisions):

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- s. 132(4A) words substituted by 2015 c. 2 s. 83(1)
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- Sch. 7 para. 4Pt. A words inserted by 2007 c. 15 s. 144(2)
- Sch. 7 para. 4Pt. A words inserted by 2007 c. 15 s. 144(3)
- Sch. 7 para. 4Pt. A words inserted by 2007 c. 15 s. 144(4)
- Sch. 7 para. 4Pt. A words inserted by 2007 c. 15 s. 144(6)
- Sch. 7 para. 4Pt. A words inserted by 2007 c. 15 s. 144(8)
- Sch. 7 para. 4Pt. A words inserted by 2007 c. 15 s. 144(9)
- Sch. 7 para. 4Pt. A words inserted by 2007 c. 15 s. 144(10)(a)
- Sch. 7 para. 4Pt. A words substituted by 2007 c. 15 s. 144(10)(b)