

SCHEDULE 2

CONSEQUENTIAL AMENDMENTS

6.—(1) Section 230 of the Inheritance Tax Act 1984 (acceptance of property in satisfaction of tax) shall be amended as follows.

(2) In subsection (1) for the words “Ministers agree” there shall be substituted “Secretary of State agrees”.

(3) In subsection (3) for the word “Ministers” there shall be substituted “Secretary of State”.

(4) In subsection (4)(a) and (b) for the words “Ministers are”, in both places where they occur, there shall be substituted “Secretary of State is”.

(5) In subsection (5) the definition of the “Ministers” shall be omitted.