

SCHEDULE 1

AMENDMENTS

Inheritance Tax Act 1984 c. 51

21. For section 225(1) there shall be substituted—

“225 Appeals from Special Commissioners.

(1) Any party to an appeal, if dissatisfied in point of law with the determination of that appeal by the Special Commissioners, may appeal against that determination to the High Court.

(2) The High Court shall hear and determine any question of law arising on an appeal under subsection (1) above and may reverse, affirm or vary the determination appealed against, or remit the matter to the Special Commissioners with the court’s opinion on it, or make such other order in relation to the matter as the court thinks fit.

(3) This section shall have effect—

- (a) in its application to Scotland, with the substitution of references to the Court of Session for references to the High Court; and
- (b) in its application to Northern Ireland, with the substitution of references to the Court of Appeal in Northern Ireland for references to the High Court.”.

(1) Section 225 was amended by Part III of Schedule 1 to the Statute Law (Repeals) Act 1986 (c. 12).