

SCHEDULE 1

AMENDMENTS

Inheritance Tax Act 1984 c. 51

22. For section 251 there shall be substituted—

“251 Appeals against summary determination of penalties.

(1) An appeal shall lie to the High Court or the Court of Session against the summary determination by the Special Commissioners of a penalty under regulation 24 of the Special Commissioners (Jurisdiction and Procedure) Regulations 1994 in proceedings relating to inheritance tax.

(2) On such an appeal the Court may either confirm or reverse the determination of the Special Commissioners or reduce or increase the sum determined.”.