
STATUTORY INSTRUMENTS

2002 No. 1733

The Inheritance Tax (Delivery of Accounts)
(Excepted Estates) Regulations 2002

Transfers reported late

8. Where no account of a person's excepted estate is required by the Board, an account of that estate shall, for the purposes of section 264(8) of the 1984 Act (delivery of account to be treated as payment where tax rate nil), be treated as having been delivered on the last day of the prescribed period in relation to that person.