
STATUTORY INSTRUMENTS

2004 No. 2543

The Inheritance Tax (Delivery of Accounts)
(Excepted Estates) Regulations 2004

Production of information

7.—(1) The information specified in regulation 6(2) must be produced to the Board by producing it to—

- (a) a probate registry in England and Wales;
- (b) the sheriff in Scotland;
- (c) the Probate and Matrimonial Office in Northern Ireland.

(2) Information produced in accordance with paragraph (1) is to be treated for all purposes of the 1984 Act as produced to the Board.

(3) The person or body specified in paragraph (1) must transmit the information produced to them to the Board within one week of the issue of the grant of probate or confirmation.