

## SCHEDULE 1

### Consequential amendments to primary legislation

#### **Inheritance Tax Act 1984**

**167.** In section 222 of the Inheritance Tax Act 1984<sup>(1)</sup> (appeals against determinations)—

- (a) in subsection (4) omit “Lands”;
- (b) in subsection (4A) omit “Lands”;
- (c) in subsection (4B)—
  - (i) for “appropriate Lands tribunal” substitute “appropriate tribunal”; and
  - (ii) in paragraph (a) for “Lands Tribunal” substitute “Upper Tribunal”.

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#### **Commencement Information**

- II** Sch. 1 para. 167 in force at 1.6.2009, see [art. 1](#)

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(1) [1984 c.51](#). Section 222(4B) was substituted by section 200 of the [Finance Act 1993 \(c.34\)](#) and amended by the Transfer of Tribunal Functions and Revenue and Customs Order 2009 ([S.I. 2009/56](#)).

**Changes to legislation:**

There are currently no known outstanding effects for the The Transfer of Tribunal Functions (Lands Tribunal and Miscellaneous Amendments) Order 2009, Paragraph 167.