

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Inheritance Tax Act 1984

109.—(1) Section 35A (variation of undertakings)(**1**) is amended as follows.

(2) In subsection (2)—

- (a) for “a Special Commissioner” substitute “the tribunal”; and
- (b) for “the Commissioner may direct that the undertaking is to have effect from a date specified by him” substitute “the tribunal may direct that the undertaking is to have effect from a specified date”.

(3) In subsection (3)—

- (a) for “Special Commissioner” substitute “tribunal”; and
- (b) for “his direction” substitute “the tribunal’s direction”.

(4) In subsection (4) for “Special Commissioner” substitute “tribunal”.

Commencement Information

II Sch. 1 para. 109 in force at 1.4.2009, see **art. 1(2)**

(1) Sections 35A and 79A were inserted by paragraph 8 of Schedule 25 to the [Finance Act 1998 \(c. 36\)](#).

Changes to legislation:

There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, Paragraph 109.