

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Inheritance Tax Act 1984

110. In section 54A(3) (special rate of charge where settled property affected by potentially exempt transfer)(**1**) for “Special Commissioners” substitute “tribunal”.

Commencement Information

II [Sch. 1 para. 110](#) in force at 1.4.2009, see [art. 1\(2\)](#)

(1) Section 54A was inserted by section 96 of, and paragraph 1 of Schedule 7 to, the [Finance \(No 2\) Act 1987 \(c. 51\)](#).

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 110.